

September 16, 2010

Mr. Geoffrey G. Jervis
Chief Financial Officer
Capital Trust, Inc.
410 Park Avenue, 14th Floor
New York, New York 10022

Re: Capital Trust, Inc.
Form 10-K for the year ended 12/31/2009
Filed on 3/2/2010
Proxy Statement on Schedule 14A
Filed on 4/29/2010
File No. 001-14788

Dear Mr. Geoffrey G. Jervis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Van Doorn
Senior Assistant Chief Accountant