

Mail Stop 4561

June 22, 2006

Mr. Kenneth J. Kay  
Chief Financial Officer  
CB Richard Ellis Group, Inc.  
100 N. Sepulveda Blvd., Suite 1050  
El Segundo, CA 90245

**Re: CB Richard Ellis Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**File No. 1-32205**

Dear Mr. Kay:

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

Sincerely,

Linda van Doorn  
Senior Assistant Chief  
Accountant