

Mail Stop 4561

November 20, 2006

Michelle Green  
Chief Financial Officer  
Belrose Capital Fund LLC  
The Eaton Vance Building  
255 State Street  
Boston, Massachusetts 02109

**RE: Belrose Capital Fund LLC  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 15, 2006  
File No. 000-50258**

Dear Ms. Green,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief