

Mail Stop 4561

July 24, 2008

VIA USMAIL and FAX (214) 655 - 1610

Mr. Gary S. Bresky  
Chief Financial Officer  
Behringer Harvard REIT I, Inc.  
15601 Dallas Parkway, Suite 600  
Addison, Texas 75001

**Re: Behringer Harvard REIT I, Inc.**  
**Form 10-K for the year ended 12/31/2007**  
**Filed on 3/31/2008**  
**File No. 000-51293**

Dear Mr. Gary S. Bresky:

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

Sincerely,

Cicely LaMothe  
Branch Chief