

Mail Stop 4561

August 24, 2006

Mr. Robert J. Ambrosi
Chairman and President
ARC Corporate Realty Trust, Inc.
1401 Broad Street
Clifton, NJ 07013

Re: ARC Corporate Realty Trust, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 1, 2006
Form 10-Q for Fiscal Quarter Ended March 31, 2006
Filed May 10, 2006
File No. 0-50727

Dear Mr. Ambrosi:

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

Sincerely,

Steven Jacobs
Accounting Branch Chief