

Mail Stop 4561

September 13, 2006

Ms. Sherri Schugart  
Chief Financial Officer  
Hines Real Estate Investment Trust, Inc.  
2800 Post Oak Boulevard, Suite 5000  
Houston, TX 77056-6118

**Re: Hines Real Estate Investment Trust, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
File No. 0-50805**

Dear Ms. Schugart:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Steven Jacobs  
Branch Chief