



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 9, 2010

Mr. Eldon D. Dietterick  
Executive Vice President and Treasurer  
Blue Ridge Real Estate Company  
PO Box 707  
Blakeslee, PA 18610

RE: **Blue Ridge Real Estate Company**  
**Form 10-K for the period ended October 31, 2008; Form 10-Q for the period**  
**ended July 31, 2009; and Form 10-K for the period ended October 31, 2009**  
**Filed January 29, 2009; September 14, 2009; and February 22, 2010**  
**File No. 0-02844**

Dear Mr. Dietterick:

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

Sincerely,

Jessica Barberich  
Assistant Chief Accountant