

Mail Stop 4561

January 4, 2007

Mr. Doug W. Naidus  
Chairman and Chief Executive Officer  
MortgageIT Holdings, Inc.  
33 Maiden Lane  
New York, NY 10038

**Re: MortgageIT Holdings, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 15, 2006**

Dear Mr. Naidus:

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

Sincerely,

Daniel L. Gordon  
Branch Chief

