

Mail Stop 4561

August 23, 2007

Joseph E. Robert Jr.  
1650 Tysons Blvd., Suite 1600  
McLean, VA 22102

**Re: JER Investors Trust Inc**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2007 and June 30,**  
**2007**  
**File No. 001-32564**

Dear Mr. Robert:

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

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3629 if you have questions.

Sincerely,

Kevin Woody  
Accounting Branch Chief