

Mail Stop 4561

July 17, 2008

VIA USMAIL and FAX (214) 655 - 1610

Mr. Gary S. Bresky
Chief Financial Officer
Behringer Harvard Opportunity REIT I, Inc.
15601 Dallas Parkway, Suite 600
Addison, Texas 75001

**Re: Behringer Harvard Opportunity REIT I, Inc.
Form 10-K for the year ended 12/31/2007
Filed on 3/31/2008
File No. 000-51961**

Dear Mr. Gary S. Bresky:

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

Sincerely,

Cicely LaMothe
Branch Chief