



DIVISION OF
CORPORATION FINANCE

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

April 8, 2011

Ms. Kimberlyn Janney
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 12/31/2009
Filed on 3/19/2010
Proxy Statement on Schedule 14A
Filed on 8/4/2010
File No. 000-51961**

Dear Ms. Kimberlyn Janney:

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
Senior Assistant Chief Accountant