

October 26, 2007

Mail Stop 4561

Mr. Douglas W. Child
Chief Financial Officer
Castle Arch Real Estate Investment Company, LLC
9595 Wilshire, PH 1000
Beverly Hills, CA 90212

Re: Castle Arch Real Estate Investment Company, LLC
Form 10-KSB for the year ended December 31, 2006
Filed April 2, 2007
File No. 0-51230

Dear Mr. Child:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant