



DIVISION OF
CORPORATION FINANCE
Mail Stop 3010

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

August 13, 2009

Kirby D. Cochran
Chief Executive Officer
Castle Arch Real Estate Investment Company, L.L.C.
650 Town Center Drive, Suite 780
Costa Mesa, CA 92626

Re: Castle Arch Real Estate Investment Company, LLC
Form 8-K/A, Item 4.01
Filed on August 12, 2009
File No. 000-51230

Dear Mr. Cochran:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon
Staff Accountant