

November 20, 2007

Mail Stop 4561

Ms. Rocio Revollo
Chief Financial Officer
Vestin Realty Mortgage II, Inc.
6149 South Rainbow Boulevard
Las Vegas, NV 89118

Re: Vestin Realty Mortgage II, Inc.
Form 10-K for the year ended December 31, 2006
Forms 10-Q for the quarters ended March 31, June 30 and September 30, 2007
File No. 000-51892

Dear Ms. Revollo:

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

Sincerely,

Kristi Marrone
Staff Accountant