



DIVISION OF
CORPORATION FINANCE

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

July 8, 2010

Mr. Michael V. Shustek
Chief Executive Officer
Vestin Realty Mortgage I, Inc.
6149 South Rainbow Blvd.
Las Vegas, NV 89118

RE: Vestin Realty Mortgage I, Inc.
Form 10-K for the period ended December 31, 2009
Filed March 19, 2010
File No. 0-51964

Dear Mr. Shustek:

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