



DIVISION OF
CORPORATION FINANCE

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

April 21, 2011

Eric Bullinger
Chief Financial Officer
Vestin Mortgage, LLC
8880 West Sunset Road, Suite 200
Las Vegas, NV 89148

**Re: Vestin Realty Mortgage I, Inc.
Form 8-K Dated March 18, 2011
Filed March 21, 2011
File No. 000-51964
Vestin Realty Mortgage II, Inc.
Form 8-K Dated March 18, 2011
Filed March 21, 2011
File No. 000-51892**

Dear Mr. Bullinger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Eric McPhee
Staff Accountant