

Mail Stop 4561

August 12, 2008

VIA U.S. MAIL AND FAX 949-417-6520

Stacie K. Yamane
Chief Financial Officer
KBS Real Estate Investment Trust, Inc.
620 Newport Center Drive
Suite 1300
Newport Beach, CA 92660

**Re: KBS Real Estate Investment Trust, Inc.
 Form 10-K for Fiscal Year Ended
 December 31, 2007
 Filed March 31, 2008
 Form 10-Q for Quarterly Period Ended
 March 31, 2008
 Filed May 15, 2008
 File No. 000-52606**

Dear Ms. Yamane:

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

Sincerely,

Kevin Woody
Branch Chief