

February 7, 2008

Mail Stop 4561

By U.S. Mail and facsimile to (860) 275-6252

Mr. Michael Angerthal, Chief Financial Officer
CBRE Realty Finance, Inc.
185 Asylum Street, 31st Floor
Hartford, CT 06103

RE: CBRE Realty Finance, Inc.
File No. 001-33050
Form 10-K for the year ended December 31, 2006
Forms 10-Q for the quarters ended March 31, 2007, June 30, 2007 and
September 30, 2007

Dear Mr. Angerthal:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant