



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

November 12, 2010

By U.S. Mail and facsimile to (949) 417-1399

Mr. Kevin M. Bridges, Chief Financial Officer
Shopoff Properties Trust, Inc.
8951 Research Drive
Irvine, CA 92618

**Re: Shopoff Properties Trust, Inc.
Form 10-K for the year ended December 31, 2009
Forms 10-Q for the quarters ended March 31, 2010 and June 30, 2010
File No. 333-139042**

Dear Mr. Bridges:

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

Sincerely,

Cicely LaMothe
Branch Chief