

Mail Stop 4561

April 22, 2009

Mr. Frank Plenskofski  
Chief Financial Officer  
Care Investment Trust Inc.  
505 Fifth Avenue, 6<sup>th</sup> Floor  
New York, NY 10017

**Re: Care Investment Trust Inc.  
Form 10-K for the year ended December 31, 2007  
File No. 1-33549**

Dear Mr. Plenskofski:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief