



DIVISION OF
CORPORATION FINANCE

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

July 19, 2010

Paul F. Hughes, Chief Financial Officer
Care Investment Trust Inc.
505 Fifth Avenue, 6th Floor
New York, NY 10017

Re: **Care Investment Trust Inc.**
Amendment No. 2 to Preliminary Proxy Statement on
Schedule 14A
Filed June 4, 2010
File No. 001-33549

Dear Mr. Hughes:

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

Sincerely,

Karen J. Garnett
Assistant Director