

Mail Stop 4561

February 1, 2007

Mr. Darryl M. Edelstein
Chief Financial Officer
Bresler & Reiner, Inc.
11200 Rockville Pike
Suite 502
Rockville, MD 20852

Re: Bresler & Reiner, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 31, 2006
File No. 000-06201

Dear Mr. Edelstein:

We have completed our review of the forms listed above and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant