

December 2, 2010

Mr. Jerold E. Novack  
Chief Financial Officer  
Bluerock Enhanced Multifamily Trust, Inc.  
399 Park Avenue, Suite 3200  
New York, New York 10022

**Re: Bluerock Enhanced Multifamily Trust, Inc.**  
**Item 4.02 Form 8-K**  
**Filed on November 17, 2010**  
**File No. 333-153135**

Dear Mr. Jerold E. Novack:

We have completed our review of your Item 4.02 Form 8-K and do not, at this time, have any further comments.

Sincerely,

Wilson K. Lee  
Staff Accountant