



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3233

December 2, 2015

Via E-mail

Chad Konrad
Principal Financial Officer
BREF HR, LLC
Three World Financial Center
250 Vesey Street, 15th Floor
New York, NY 10281

Re: BREF HR, LLC
Form 10-K for the fiscal year ended December 31, 2014
Filed April 14, 2015
File No. 0-54532

Dear Mr. Konrad:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick
Assistant Chief Accountant
Office of Real Estate and
Commodities