

Mail Stop 4561

January 3, 2008

VIA U.S. MAIL AND FAX (212) 218-2808

John H. Hoffmann  
Chief Financial Officer  
Interinvest Mortgage Corporation  
One Rockefeller Plaza, Suite 400  
New York, NY 10020-2002

**Re:   Interinvest Mortgage Corporation  
      Form 10-K for Fiscal Year Ended  
      December 31, 2006  
      Filed March 28, 2007  
      Form 10-Q for Quarterly Period Ended  
      September 30, 2007  
      Filed October 30, 2007  
      File No. 033-27404-NY**

Dear Mr. Hoffmann:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Branch Chief