

October 9, 2007

Mail Stop 4561

Mr. Chad C. Braun
Chief Financial Officer
AmREIT
8 Greenway Plaza, Suite 1000
Houston, TX 77046

Re: AmREIT
Form 10-K for the year ended December 31, 2006
Filed April 2, 2007
File No. 1-31397

Dear Mr. Braun:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant