



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 30, 2015

Via Email

Eric M. Krautheimer, Esq.  
Sullivan & Cromwell LLP  
1888 Century Park East, Suite 2100  
Los Angeles, CA  
90067

**Re: W2007 Grace Acquisition I, Inc.  
Schedule 13E-3/A  
Filed by W2007 Grace Acquisition I, Inc. et al.  
W2007 Grace II Acquisition II, Inc.  
PFD Holdings, LLC  
Whitehall Parallel Global Real Estate Limited Partnership 2007  
W2007 Finance Sub, LLC  
Whitehall Street Global Real Estate Limited Partnership 2007  
Todd Giannoble, Greg Fay and Brian Nordahl  
W2007 Grace I, LLC  
The Goldman Sachs Group, Inc.  
File No. 5-43459  
Filed September 22, 2015**

Dear Mr. Krautheimer:

We have reviewed the above filing and have the following comments.

Special Factors, page 1

1. We partially reissue prior comment 4. Although you have amended the transaction statement to include the additional filing persons, you have not consistently provided disclosure that is required by each of the filing persons and which may differ amongst the filing persons. For example, the purpose, reasons and effects of the transaction, which is required disclosure for each filing person, appears to only have been provided by the company and no other filing person. We remind you that disclosure required by Items 7, 8, and 9 of SC 13E-3 should be provided by each filing person and included in the

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document disseminated to shareholders. Please revise your disclosure consistent with this comment.

2. Please provide any relevant updates, including exhibits if material, which relate to the September 11, 2015 final hearing regarding the approval of the Stipulation and any other condition to the consummation of the merger that remains outstanding. Refer to Item 15 of SC 13e-3 and corresponding Item 1011 (c) of Regulation M-A.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the filing persons are in possession of all facts relating to the disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please direct any questions to me at (202) 551-3757. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Mellissa Campbell Duru

Mellissa Campbell Duru  
Special Counsel  
Office of Mergers & Acquisitions