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SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

ONE BEACON STREET

BOSTON, MASSACHUSETTS 02108-3194

TEL: (617) 573-4800

FAX: (617) 573-4822

www.skadden.com

811-21502  
Branch 18

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September 6  
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The Division of  
Investment Management

VIA HAND DELIVERY

Securities and Exchange Commission  
Attn: Filing Desk  
100 F Street, N.E.  
Washington, D.C. 20549

*Re: RMR Hospitality and Real Estate Fund v. Bulldog  
Investors General Partnership, et al.  
C.A. No. 07-11113EFH (D. Mass.)*

Dear Sir or Madam::

Pursuant to Section 33 of the Investment Company Act of 1940, as amended, I hereby file on behalf of RMR Hospitality and Real Estate Fund (the "Fund") a copy of the Order granting the Fund's motion to remand the above matter to Massachusetts Superior Court.

**PROCESSED**  
SEP 20 2007  
THOMSON  
FINANCIAL *B*

Very truly yours,

*Vern D Larkin /mlf/*

Vern D. Larkin

Enclosures  
cc: James M. Curtis



07060333

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

\*\*\*\*\*

RMR HOSPITALITY and REAL  
ESTATE FUND,

Plaintiff

v.

CIVIL ACTION NO.:  
07-11113 EFH

BULLDOG INVESTORS GENERAL  
PARTNERSHIP, ET AL.

Defendant.

\*\*\*\*\*

**ORDER**

September 5, 2007

HARRINGTON, S.D.J.

After consideration of the papers submitted by the parties, the Court rules as follows:

Intervenor Plaintiff RMR Hospitality and Real Estate Fund's ("RHR") motion to remand is granted.

The test for federal question jurisdiction of a state law claim is whether "the plaintiff's right to relief necessarily depends on resolution of a substantial question of federal law." Grable & Sons Metal Prods., Inc. v. Darue Eng'g and Manuf., 545 U.S. 308, 314 (2005). Defendant Bulldog Investors General Partnership ("Bulldog") does not identify any substantive federal law question on which RHR's Chapter 93A claim depends or that must be resolved in order to adjudicate RHR's right to relief. None of RHR's counts sound in federal law. RHR represents that it does not seek recovery pursuant to any federal law applicable to those filings. Therefore,

because Bulldog has failed to establish any objectively reasonable basis for federal jurisdiction this case should be remanded to Massachusetts Superior Court.

As regarding the issue of reasonable attorneys' fees, "[a]n award of attorney fees is inappropriate where the defendant's attempt to remove the action was fairly supportable, or where there has not been at least some finding of fault with the defendant's decision to remove."

Mitchell v. Lemmie, 231 F.Supp. 2d 693, 699-701 (S.D. Ohio 2002). Accordingly, RHR's demand for fees and costs for removal by defendant is denied.

SO ORDERED.

/s/ Edward F. Harrington  
EDWARD F. HARRINGTON  
United States Senior District Judge

*END*