

# Thacher Proffitt

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August 21, 2008

Paul M. Dudek, Esq.  
Chief, Office of International  
Corporate Finance  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549

**SUPPL**

Re: Eurocastle Investment Limited  
Rule 12g3-2(b) File No. 82-34924



Dear Mr. Dudek:

We are writing in order to furnish to the Securities and Exchange Commission (the "SEC") on behalf of our client, Eurocastle Investment Limited (the "Company"), pursuant to Rule 12g3-2(b)(f)(2) under the Securities Exchange Act of 1934, the Internet Web site where the Company proposes to publish electronically the information that it is required to provide to the SEC under Rule 12g3-2(b)(1)(iii). The Web site is: [www.eurocastleinv.com](http://www.eurocastleinv.com).

Should you have any questions, please feel free to contact me at (212) 912-7446.

Very truly yours,

*Walter G. Van Dorn, Jr.*

Walter G. Van Dorn, Jr.

Enclosures

CC: Jameel Jesani, Esq.

**PROCESSED**

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**THOMSON REUTERS**

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**END**