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February 13, 2014

United States Securities and Exchange Commission
Attention: Ms. Elizabeth M. Murphy, Secretary
Station Place
100 F Street, NE
Washington, DC, 20549-1090

Subj: File No. 81-939: W2007 Grace Acquisitions I, Inc.

Ladies and Gentlemen:

Currently, there are over a thousand anxious public shareholders awaiting your investigation and ultimate ruling over Goldman Sachs April 2013 request to be allowed to continue operating in the dark. This came about as a direct result of their initial request to the SEC in 2007, under questionable circumstances, to suspend filing public documents. Their ability to run this company, out of sight of public scrutiny, has continued to allow Goldman the ability to harm the widely dispersed public shareholders of this company.

I write to you today because the record shareholder list as of December 31, 2013, indicates there are 418 certificated shareholders. This figure excludes the Sullivan Trust certificated holdings, the crux of Goldman Sachs April 2013 request. Even when combining record shareholders as Goldman takes the liberty of doing, the numbers is at least 300; again, excluding Mr. Sullivan's trusts. Additionally, the beneficial public shareholders on the NOBO (non-objecting beneficial owners) list totals approximately 942, although this does not include beneficial owners (objecting beneficial owners) who do not appear on the NOBO list.

And one last point with regards to the number of shareholders. In Goldman's April 2013 request, they bring up the subject of the Companies Preferred Series "D" shares. They indicate there are 112 shareholders owning these securities. Are these not 'public shareholders' to be included in the shareholder count? Just because these holders are

employees of an affiliate does not diminish the fact they are shareholders and to selectively not count them as such is discriminatory.

It should be noted that Goldman's affiliated company, PFD Holdings, LLC, has accumulated 58.5% of the outstanding shares. How they have accomplished such a majority accumulation, while SEC reporting has been suspended (albeit under questionable circumstances), and while the company possesses total assets of greater than \$1.6 billion, is another whole separate legal matter, that should be investigated.

On behalf of myself and my clients, as public shareholders, humbly request the SEC to enforce the laws that were written to protect public shareholders from the very likes of companies like Goldman Sachs where the conflicts of interest and greed have taken over and have become the rule of the day.

Therefore, as public shareholders of W2007 Grace Acquisition I, Inc., we are requesting that the SEC deny the Company's pending Application for Exemption from the requirements to file public financial statements under the Securities Act of 1934, thus enabling all public shareholders to be more properly informed of all business and financial developments taking place with the Company.

Respectfully submitted on behalf of all the real public shareholders,

/ S- Art Chandler/

Art Chandler
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