

September 16, 2010

Mr. Geoffrey G. Jervis  
Chief Financial Officer  
Capital Trust, Inc.  
410 Park Avenue, 14<sup>th</sup> Floor  
New York, New York 10022

**Re: Capital Trust, Inc.**  
**Form 10-K for the year ended 12/31/2009**  
**Filed on 3/2/2010**  
**Proxy Statement on Schedule 14A**  
**Filed on 4/29/2010**  
**File No. 001-14788**

Dear Mr. Geoffrey G. Jervis:

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