August 21, 2007

Mail Stop 4561

Mr. Eldon Dietterick Executive Vice President and Treasurer Blue Ridge Real Estate Company Big Boulder Corporation Route 940 and Moseywood Road Blakeslee, PA 18610

Re: Blue Ridge Real Estate Company

Form 10-K for the year ended October 31, 2006

Forms 10-Q for the quarters ended January 31 and April 30, 2007

File No. 0-02844/0-02843

Dear Mr. Dietterick:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon Branch Chief