

Mail Stop 3010

June 18, 2009

Mr. Eldon D. Dietterick  
Executive Vice President and Treasurer  
Blue Ridge Real Estate Company  
P.O. Box 707  
Blakeslee, PA 18610-0707

**Re: Blue Ridge Real Estate Company  
Item 4.01 Form 8-K  
Filed May 28, 2009, Amended June 18, 2009  
File No. 000-02844**

Dear Mr. Dietterick:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins  
Staff Accountant