



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 9, 2010

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

**RE: Blue Ridge Real Estate Company
Form 10-K for the period ended October 31, 2008; Form 10-Q for the period
ended July 31, 2009; and Form 10-K for the period ended October 31, 2009
Filed January 29, 2009; September 14, 2009; and February 22, 2010
File No. 0-02844**

Dear Mr. Dietterick:

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

Sincerely,

Jessica Barberich
Assistant Chief Accountant