

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0306

Mail Stop 4561

May 22, 2009

Mr. David Choo, President CMR Mortgage Fund II, LLC 62 First Street San Francisco, CA 94556

Re: CMR Mortgage Fund II, LLC Item 4.01 Form 8-K/A Filed May 21, 2009

Dear Mr. Choo:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Babette Cooper Staff Accountant