

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

CB RICHARD ELLIS INVESTORS INC

CIK: [1266024](#) | IRS No.: **953742122** | State of Incorporation: **CA** | Fiscal Year End: **1231**
Type: **UPLOAD**

Business Address
970 W 190TH STREET
SUITE 560
TORRANCE CA 90502
3103605887

CBRE PROFI ACQUISITION CORP

CIK: [1266027](#) | IRS No.: **336764889** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Business Address
970 W 190TH STREET
SUITE 560
TORRANCE CA 90502
3103605887

INSIGNIA ESG CAPITAL CORP

CIK: [1266036](#) | IRS No.: **510390846** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Business Address
970 W 190TH STREET
SUITE 560
TORRANCE CA 90502
3103805887

TRAMMELL CROW CO

CIK: [1022438](#) | IRS No.: **752721454** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**
SIC: **6510** Real estate operators (no developers) & lessors

Mailing Address
2001 ROSS AVENUE
TRAMMELL CROW CENTER
DALLAS TX 75201

Business Address
2001 ROSE AVENUE
TRAMMELL CROW CENTER
DALLAS TX 75201
2148633000

CB RICHARD ELLIS SERVICES INC

CIK: [852203](#) | IRS No.: **521616016** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **UPLOAD**
SIC: **6500** Real estate

Mailing Address
200 NORTH SEPULVEDA
BLVD
EL SEGUNDO CA 90245

Business Address
865 SOUTH FIGUEROA
STREET
SUITE 3500
LOS ANGELES CA 90017
2136133226

WESTMARK REAL ESTATE ACQUISITION PARTNERSHIP LP

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
865 SOUTH FIGUEROA
STREET
SUITE 3400
LOS ANGELES CA 90017

CIK:**1159291** | IRS No.: **954535866** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

2135834318

VINCENT F MARTIN JR INC

CIK:**1159292** | IRS No.: **953695032** | State of Incorp.:**CA** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
865 SOUTH FIGUEROA
STREET
SUITE 3400
LOS ANGELES CA 90017
2136834318

CBRE CAPITAL MARKETS OF TEXAS LP

CIK:**1159295** | IRS No.: **741949382** | State of Incorp.:**TX** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2800 POST OAK
BOULEVARD
SUITE 2100
HOUSTON TX 77056

Business Address
2800 POST OAK
BOULEVARD
SUITE 2100
HOUSTON TX 77056
7137871900

CBRE CAPITAL MARKETS INC

CIK:**1159296** | IRS No.: **760590855** | State of Incorp.:**TX** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2800 POST OAK
BOULEVARD
SUITE 2100
HOUSTON TX 77056

Business Address
2800 POST OAK
BOULEVARD
SUITE 2100
HOUSTON TX 77056
7137871900

HOLDPAR B

CIK:**1159302** | IRS No.: **954536363** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
865 SOUTH FIGUEROA
STREET
SUITE 3400
LOS ANGELES CA 90017
2136834318

HOLDPAR A

CIK:**1159303** | IRS No.: **954536362** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245
3105638600

CBRE LJM MORTGAGE CO LLC

CIK:**1159307** | IRS No.: **742900986** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
970 W 190TH STREET
SUITE 560
TORRANCE CA 90502
3103805887

CBRE LJM NEVADA INC

CIK:**1159309** | IRS No.: **760592505** | State of Incorp.:**NV** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
970 W 190TH STREET
SUITE 560
TORRANCE CA 90502
3103805887

CB RICHARD ELLIS INC

CIK:**1159311** | IRS No.: **952743174** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
970 W 190TH STREET
SUITE 560
TORRANCE CA 90502
3103805887

CB RICHARD ELLIS INVESTORS LLC

CIK:**1159313** | IRS No.: **953695034** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

Business Address
865 SOUTH FIGUEROA
STREET
SUITE 3500
LOS ANGELES CA 90071
2136834318

TC Houston, Inc.

CIK:**1471668** | IRS No.: **752396198** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201

Business Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201
214-863-3000

TCCT Real Estate, Inc.

CIK:**1471669** | IRS No.: **752396196** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201

Business Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201
214-863-3000

TCDFW, Inc.

CIK:**1471670** | IRS No.: **752396199** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201

Business Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201
214-863-3000

Trammell Crow Development & Investment, Inc.

CIK:**1471671** | IRS No.: **205973401** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201

Business Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201
214-863-3000

Trammell Crow Services, Inc.

CIK:**1471672** | IRS No.: **752378868** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201

Business Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201
214-863-3000

Polacheck Company, Inc.

CIK:**1471720** | IRS No.: **391159669** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025

Business Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025
310-405-8900

CBRE Technical Services, LLC

CIK:**1471721** | IRS No.: **043507926** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025

Business Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025
310-405-8900

CBRE Loan Services, Inc.

CIK:**1471722** | IRS No.: **800456541** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
2800 POST OAK BLVD, STE.
2100
HOUSTON TX 77056

Business Address
2800 POST OAK BLVD, STE.
2100
HOUSTON TX 77056
713-787-1900

CB/TCC, LLC

CIK:**1471723** | IRS No.: **260468617** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025

Business Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025
310-405-8900

CB/TCC Holdings LLC

CIK:**1471724** | IRS No.: **421718517** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025

Business Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025
310-405-8900

CB HoldCo, Inc.

CIK:**1471725** | IRS No.: **260468454** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025

Business Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025
310-405-8900

CB/TCC Global Holdings Ltd

CIK:**1471726** | IRS No.: **980518702** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025

Business Address
11150 SANTA MONICA
BLVD., STE. 1600
LOS ANGELES CA 90025
310-405-8900

CBRE Government Services, LLC

CIK:**1506781** | IRS No.: **800659792** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**

Mailing Address
11150 SANTA MONICA
BOULEVARD
SUITE 1600
LOS ANGELES CA 90025

Business Address
750 9TH STREET
SUITE 900
WASHINGTON DC 20001
310-405-8900

CB RICHARD ELLIS GROUP INC

CIK:**1138118** | IRS No.: **943391143** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **UPLOAD**
SIC: **6500** Real estate

Mailing Address
11150 SANTA MONICA
BOULEVARD
SUITE 1600
LOS ANGELES CA 90025

Business Address
11150 SANTA MONICA
BOULEVARD
SUITE 1600
LOS ANGELES CA 90025
310-405-8900



DIVISION OF
CORPORATION FINANCE

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

December 17, 2010

Laurence H. Midler
Executive Vice President, General Counsel and Secretary
CB Richard Ellis Group, Inc.
11150 Santa Monica Boulevard, Suite 1600
Los Angeles, California 90025

**Re: CB Richard Ellis Group, Inc.
Registration Statement on Form S-4
Filed December 3, 2010
File No. 333-170974**

Dear Mr. Midler:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

1. We note that you have requested confidential treatment of portions of a material agreement filed with the Commission. Please be advised that comments, if any, to this confidential treatment request will be forthcoming in a separate letter. If we issue any comments to the confidential treatment request, we will act upon any request for acceleration of the effective date of the Form S-4 and, pursuant to delegated authority, grant acceleration of the effective date only after you have complied with our comments.
2. Please include a description of the tax consequences associated with your REIT status and file a tax opinion as an exhibit to the registration statement or advise us why such revision and filing is not required. It appears that the tax consequences would be material to investors. Refer to Item 601(b)(8) of Regulation S-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities

Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Jerard T. Gibson, Staff Attorney, at (202) 551-3473 or me at (202) 551-3655 with any questions.

Sincerely,

Sonia G. Barros
Special Counsel

cc: William B. Brentani
Simpson Thacher & Bartlett LLP (via facsimile)