

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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FILER

CB RICHARD ELLIS INVESTORS INC

CIK: **1266024** | IRS No.: **953742122** | State of Incorp.: **CA** | Fiscal Year End: **1231**
Type: **CORRESP**

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

CBRE PROFI ACQUISITION CORP

CIK: **1266027** | IRS No.: **336764889** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **CORRESP**

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

INSIGNIA ESG CAPITAL CORP

CIK: **1266036** | IRS No.: **510390846** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **CORRESP**

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

TRAMMELL CROW CO

CIK: **1022438** | IRS No.: **752721454** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **CORRESP**
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 Incorp.: **DE** | Fiscal Year End: **1231**
Type: **CORRESP**
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

CB RICHARD ELLIS GROUP INC

CIK: **1138118** | IRS No.: **943391143** | State of Incorp.: **DE** | Fiscal Year End: **1231**
Type: **CORRESP**
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

Mailing Address

Business Address

WESTMARK REAL ESTATE ACQUISITION PARTNERSHIP LP

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

200 NORTH SEPULVEDA
BLVD.
SUITE 300
EL SEGUNDO CA 90245

865 SOUTH FIGUEROA
STREET
SUITE 3400
LOS ANGELES CA 90017
2135834318

VINCENT F MARTIN JR INC

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

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

Mailing Address
2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201

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

Mailing Address

Business Address

Trammell Crow Development & Investment, Inc.

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

2001 ROSS AVENUE
SUITE 3400
DALLAS TX 75201

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

Trammell Crow Services, Inc.

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

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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: **CORRESP**

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 Incorporation: **DE** | Fiscal Year End: **1231**
Type: **CORRESP**

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

SIMPSON THACHER & BARTLETT LLP

425 LEXINGTON AVENUE

NEW YORK, NY 10017-3954

(212) 455-2000

FACSIMILE (212) 455-2502

DIRECT DIAL NUMBER

E-MAIL ADDRESS

VIA EDGAR

January 12, 2011

Re: CB Richard Ellis Group, Inc. and Additional Registrants
Registration Statement on Form S-4
Registration No.: 333-170974

Division of Corporate Finance
U.S. Securities and Exchange Commission
100 F Street, N.E., Mail Stop 7010
Washington, D.C. 20549
Attention: Jerard T. Gibson

Dear Mr. Gibson:

On behalf of CB Richard Ellis Group, Inc. (the "Company") and the additional registrants named in the above-referenced Registration Statement on Form S-4 (the "Registration Statement"), we are providing the following responses to your comment letter, dated December 17, 2010, regarding the Registration Statement. To assist your review, we have retyped the text of the staff's comments in italics below. The responses and information described below are based upon information provided to us by the Company.

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.*

The Company acknowledges the staff's comment.

BEIJING HONG KONG LONDON LOS ANGELES PALO ALTO SÃO PAULO TOKYO WASHINGTON, D.C.

-2- January 12, 2011

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.*

The Company advises the staff that the Company and the additional registrants are not REITs and, therefore, the Company believes it is not required to include a description of the tax consequences associated with REIT status or file a tax opinion as an exhibit to the Registration Statement.

Please do not hesitate to call William B. Brentani at (650) 251-5110 with any questions or further comments you may have regarding this filing or if you wish to discuss the above responses.

Very truly yours,

/s/ Simpson Thacher & Bartlett LLP

SIMPSON THACHER & BARTLETT LLP

cc: U.S. Securities and Exchange Commission
Sonia G. Barros, Special Counsel
Jerard T. Gibson, Staff Attorney

CB Richard Ellis Group, Inc.
Laurence H. Midler