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January 23, 2008

Pam Howell  
Special Counsel  
United States  
Securities and Exchange Commission  
Washington, DC 20549

**Re: CB Richard Ellis Group, Inc.**  
**Definitive 14A**  
**Filed April 24, 2007**  
**File No. 1-32205**

Dear Ms. Howell:

This letter is in regard to the comment of the Staff of the Securities and Exchange Commission (“SEC”) to CB Richard Ellis Group, Inc. (the “Company”) dated December 12, 2007. Due to end of year schedules, the Company requests an extension in order to have sufficient time to more fully respond to the SEC’s comment . The Company intends to respond to the SEC no later than January 31, 2008.

Sincerely,

/s/ Brian McAllister

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cc: Larry Midler