

Mail Stop 4561

December 18, 2008

VIA U.S. MAIL AND FAX (770) 396-0706

Mr. Charles S. Roberts  
Chairman, Chief Executive Officer and President  
Roberts Realty Investors, Inc.  
450 Northridge Parkway, Suite 302  
Atlanta, GA 30350

**Re:    Roberts Realty Investors, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 001-13183**

Dear Mr. Roberts:

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

Sincerely,

Daniel L. Gordon  
*Branch Chief*