

January 24, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to (651) 227-7705*

Mr. Patrick W. Keene, Chief Financial Officer  
AEI Fund Management XXI, Inc.  
30 East 7<sup>th</sup> Street, Suite 1300  
St. Paul, MN 55101

**RE: AEI Income & Growth Fund XXII Limited Partnership**  
**File No. 000-24003**  
**Form 10-KSB/A for the year ended December 31, 2006**  
**Forms 10-QSB/A for the quarters ended March 31, 2007 and June 30, 2007**

Dear Mr. Keene:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant