

February 16, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (407)835-3232

Clark Hettinga
Chief Financial Officer
CNL Retirement Properties, Inc
450 South Orange Avenue
Orlando, Florida 32801

Re: CNL Retirement Properties, Inc
Form 10-K for Fiscal Year Ended
December 31, 2004
Filed March 10, 2005
File No. 000-32607

Dear Mr. Hettinga:

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

Sincerely,

Cicely Luckey
Accounting Branch Chief