

July 27, 2006

VIA U.S. MAIL AND FAX (407)650-3669

Tammie A. Quinlan
Executive Vice President and Chief Financial Officer
CNL Income Properties, Inc.
450 South Orange Avenue
Orlando, Florida 32801

Re: CNL Income Properties, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2005
Filed March 14, 2006
File No. 000-51288

Dear Mrs. Quinlan:

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 LaMothe
Accounting Branch Chief