

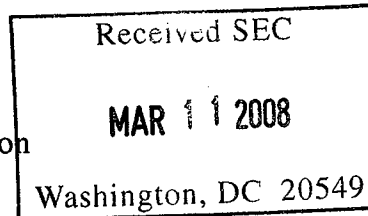
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**BY FEDERAL EXPRESS**

Pam Howell, Esq.  
Division of Corporation Finance  
Mail Stop 3561  
U.S. Securities and Exchange Commission  
Washington, D.C. 20549 - 7010



March 10, 2008

**Re:** Real Estate Income Fund, LLC  
Amendment to Offering Statement on Form 1-A filed February 22, 2008  
File No. 24-10163


Dear Ms. Howell:

We have the responses set forth below to the comments made during our telephone conversation on March 7, 2008. We have highlighted on the enclosed filing exactly where the changes have been made in response to your comments. Please see the revised language under the following sections of the Preliminary Offering Circular:

1. Cover Page;
2. Summary of the Offering, pages 5-7;
3. Management Compensation, page 14;
4. Allocations and Distributions, pages 15-16;
5. Business of the Fund, page 23;
6. Summary of the Operating Agreement, pages 29 and 32; and
7. The Offering, page 39.

If there is anything further you need, please let us know.

Sincerely,

  
Geoffrey T. Chalmers

cc: William J. Raike