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CA Bar #244269

June 8, 2009

Susann Reilly  
United States Securities and Exchange Commission  
Mail Stop 3561  
Washington, DC 20549-5546

**Re: EquityPoint, LLC Fund I Series  
Form 1-A, filed August 11, 2008  
File No. 24-10220**

Dear Ms. Reilly,

Please find attached a copy of the tax opinion letter and prior performance table. Let us know if this is sufficient for completion of the Form 1-A.

We appreciate your time. Please contact us with any questions or concerns. Our fax number is 951-602-6049.

Sincerely,

/s/ David Utley  
Paralegal to Jillian Ivey Sidoti  
Counsel for EquityPoint, LLC Fund I Series and their Management  
du/JIS

<u>Home Investments LP Prior Performance</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Gross Revenues	\$282,185	\$511,719	\$563,622
Less: Operating expenses	207,294	404,457	447,058
Interest expense	34,614	42,861	41,049
Net Income — GAAP Basis	40,277	64,401	75,515
Depreciation	7,800	9,459	10,799
Taxable Income	32,477	54,942	64,716
	40,277	64,401	75,515
Cash generated from operations	34,911	63,171	74,684
Less: Cash distributions to investors	5,366	1,230	831
Cash generated (deficiency) after cash distributions			

<u>Primo Properties, LLC Prior Performance</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Gross Revenues		\$53,703	\$104,317
Less: Operating expenses		27,543	57,895
Interest expense		10,956	38,417
Net Income — GAAP Basis		15,204	8,005
Depreciation		6,501	15,010
Taxable Income		8,703	(7,004)
		15,204	8,005
Cash generated from operations		13,659	7,099
Less: Cash distributions to investors		1,545	906
Cash generated (deficiency) after cash distributions			

Homework Home Services, LLC Prior Performance

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Gross Revenues	\$128,187	\$91,964	\$120,398
Less: Operating expenses	97,173	82,309	99,051
Interest expense	2,006	3,371	4,944
Net Income --- GAAP Basis	29,018	6,284	16,403
Depreciation	8,070	13,072	20,599
Taxable Income	20,948	(6,788)	(4,196)
Cash generated from operations	29,018	6,284	16,403
Less: Cash distributions to investors	24,924	4,784	15,422
Cash generated (deficiency) after cash distributions	4,094	1,500	961

**Chang G. Park, CPA, Ph. D.**

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To Whom It May Concern:

I have read FORM 1-A REGULATION A OFFERING STATEMENT UNDER THE SECURITIES ACT OF 1933 of EquityPoint, LLC Fund I series, a Delaware LLC located at 1800 Washington Ave., Vincennes, IN. 47591.

In my opinion, the LLC can file a partnership return (Form 1065) in the case of multiple members. However, it can elect to file as a corporation with the submission of Form 8832. By default, however, the LLC will be treated as a partnership by the Internal Revenue Service.

Very Truly Yours,

/s/ Chang G. Park

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Chang G. Park, CPA

May 15, 2009  
San Diego, California