

**Jillian Ivey Sidoti, Esq.**

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July 27, 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 for Equity Point, LLC Fund I Series. We are still working on obtaining the other information but wanted to make sure the tax opinion letter has everything included that you require. 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

**Chang G. Park, CPA, Ph. D.**  
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EquityPoint, LLC Fund I Series  
1800 Washington Ave.  
Vincennes, IN 47591

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 will be taxed as a partnership in the case of multiple members by default. I consent to the filing of the opinion as an Exhibit to the Form 1-A and being named in the offering circular.

Very Truly Yours,

***/s/ Chang G. Park***

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Chang G. Park, CPA

July 16, 2009  
San Diego, California