



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 11, 2012

Via E-mail

Mr. Steven R. Saltzman
Vice President - Finance
Resource Real Estate Investors 7, L.P.
One Crescent Drive, Suite 203
Navy Yard Corporate Center
Philadelphia, PA 19112

**RE: Resource Real Estate Investors 7, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed March 21, 2012
File No. 0-53962**

Dear Mr. Saltzman:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Note 9 – Subsequent Events, page 23

1. Please provide audited financial statements and other disclosures required by Rule 8-06 of Regulation S-X for Woodland Village, or tell us how you determined Rule 8-06 was not applicable.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Mr. Steven R. Saltzman
Resource Real Estate Investors 7, L.P.
October 11, 2012
Page 2

In responding to our comment, please provide a written statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact William Demarest, Staff Accountant, at (202) 551-3432 or me at (202) 551-3486 with any questions.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon
Branch Chief