



December 9, 2011

VIA FEDERAL EXPRESS AND FACSIMILE

David Link, Esquire
Jay Williamson, Esquire
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

**Re: ActivCare at Bressi Ranch, LLC (the "Issuer")
 File No. 24-10299**

Dear Mr. Link and Mr. Williamson:

The Issuer hereby withdraws its request dated December 7, 2011 for acceleration of qualification of its offering statement on Form 1-A (File No. 24-10299).

Very truly yours,

ACTIVCARE AT BRESSI RANCH, LLC

By: Income Property Group,
Its: Manager

By: 
 W. Major Chance
Its: Chief Executive Officer