



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2024

David Van Steenis  
Chief Financial Officer  
ExchangeRight Income Fund  
1055 E. Colorado Blvd Suite 310  
Pasadena, California 91106

**Re: ExchangeRight Income Fund**  
**Form 10-K for the year ended December 31, 2023**  
**Filed on April 11, 2024**  
**File No. 000-56543**

Dear David Van Steenis:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction