



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2021

Gary Bechtel  
Chief Executive Officer  
Red Oak Capital Fund V, LLC  
625 Kenmoor Avenue SE, Suite 200  
Grand Rapids, Michigan 49546

**Re: Red Oak Capital Fund V, LLC**  
**Registration Statement on Form 1-A POS**  
**Filed August 13, 2021**  
**File No. 024-11263**

Dear Mr. Bechtel:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Melanie Singh at (202) 551-4074 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction