



DIVISION OF
CORPORATION FINANCE

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

January 7, 2022

Gary Bechtel
Chief Executive Officer
Red Oak Capital Intermediate Income Fund, LLC
625 Kenmoor Avenue SE
Suite 200
Grand Rapids, MI 49596

Re: Red Oak Capital Intermediate Income Fund, LLC
Amendment No. 1 to Offering Statement on Form 1-A
Filed December 28, 2021
File No. 024-11274

Dear Mr. Bechtel:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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 Joseph Ambrogi at 202-551-4821 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Rhys James