

Mail Stop 4561

February 19, 2009

Mr. Joel Schwartz  
Principal Financial Officer  
P.I. Associates Limited Partnership  
280 Daines Street, Suite 300  
Birmingham, MI 48009

**Re: Uniprop Manufactured Housing Communities Income Fund  
Item 4.01 Form 8-K  
Filed February 10, 2009, as amended February 19, 2009  
File No. 000-15940**

Dear Mr. Schwartz:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins  
Staff Accountant