

Mail Stop 4561

July 31, 2006

Mr. Robert F. Gossett, Jr.
President, Treasurer and Secretary
Corporate Realty Income Fund I, L.P.
475 Fifth Avenue
New York, NY 10017

**Re: Corporate Realty Income Fund I, L.P.
Form 10-K for the year ended December 31, 2005
Filed April 14, 2006
File No. 0-15796**

Dear Mr. Gossett:

We have completed our review of the forms listed above and related filings and have no further comments at this time.

Sincerely,

Steven Jacobs
Accounting Branch Chief