



December 28, 2010

U.S. Securities and Exchange Commission
Office of the Chief Accountant
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Washington, DC 20549

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Re: CRI HOTEL INCOME PARTNERS, L.P.
File No. 33-11096

Dear Sir or Madam:

We have read Item 4.01 of Form 8-K of CRI HOTEL INCOME PARTNERS, L.P. dated December 28, 2010, and agree with the statements concerning our Firm contained therein.

Very truly yours,

Grant Thornton LLP