

Mail Stop 4561

October 12, 2007

VIA U.S. MAIL AND FAX (630) 218-4955

Brenda G. Gujral
President
InLand Land Appreciation Fund, L.P.
2901 Butterfield Road
Oak Brook, IL 60523

**Re: InLand Land Appreciation Fund, L.P.
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 22, 2007
File No. 000-18431**

Dear Ms. Gujral:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Branch Chief