



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

DIVISION OF
CORPORATION FINANCE

July 16, 2010

Ernest M. Freedman
United Investors Income Properties
Executive Vice President, Chief Financial Officer
1873 South Bellaire Street
17th Floor
Denver, Colorado 80222

**Re: United Investors Income Properties
Preliminary Proxy Statement on Schedule 14A
Filed July 2, 2010
File No. 000-17646**

Dear Mr. Freedman:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Karen J. Garnett
Assistant Director

Cc: Todd Wade
Bryan Cave Powell Goldstein