

Mail Stop 4561

October 12, 2007

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

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

**Re: InLand Land Appreciation Fund II, L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed March 22, 2007  
File No. 000-19220**

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