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March 16, 2005

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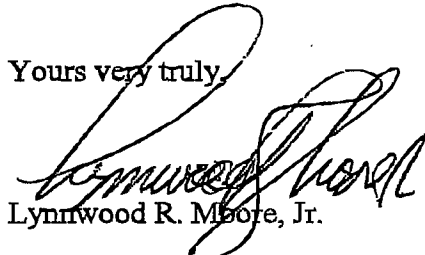
Re: Jameson Inns, Inc.
Amendment No. 2 to Form S-3 filed December 30, 2004
File No. 333-119016

Dear Jeff:

As you requested, I have enclosed a revised draft of the enrollment form to be used in connection with the Jameson Stock Awards Program. The language of this form has been revised to reflect the consent to both offering materials and shareholder materials by electronic delivery, but making it clear that the consent to delivery of shareholder materials can be revoked at any time.

Please call if you have any questions or would like anything further.

Yours very truly,


Lynnwood R. Moore, Jr.

cc: Jameson Inns, Inc.
Brinson Patrick Securities Corporation
Lehman & Eilen LLP