

Mail Stop 4561

January 30, 3009

VIA USMAIL and FAX (407) 540-2648

Ms. Tammie A. Quinlan  
Executive Vice President and Chief Financial Officer  
CNL Income Properties, Inc.  
450 South Orange Avenue  
Orlando, Florida 32801

**Re: CNL Income Properties, Inc.  
Form 10-K for the year ended December 31, 2007  
Filed March 18, 2008  
File No. 000-51288**

Dear Ms. Tammie A. Quinlan

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

Sincerely,

Linda Van Doorn  
Senior Assistant Chief Accountant