

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

DIVISION OF CORPORATION FINANCE

July 21, 2023

David Van Steenis Chief Financial Officer ExchangeRight Income Fund 9215 Northpark Drive Johnston, IA 50131

> Re: ExchangeRight Income Fund Form 10-12G Filed April 27, 2023 File No. 000-56543

Dear David Van Steenis:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: David P. Hooper, Esq.