

Mail Stop 4561

August 23, 2007

VIA U.S. MAIL AND FAX (303) 300-3276

Mr. David R. Robertson  
President and Chief Executive Officer  
Real Estate Associates Limited I-VII  
55 Beattie Place, PO Box 1089  
Greenville, SC 29602

**Re: Real Estate Associates Limited I-VII  
Forms 10-KSB for the years ended December 31, 2006  
Filed April 16, 2007  
File No. 000-09262  
Filed April 2, 2007  
File No. 000-09782  
Filed April 3, 2007  
File No. 000-10673  
Filed April 13, 2007  
File No. 000-12439  
Filed April 3, 2007  
File No. 000-12438  
Filed April 16, 2007  
File No. 000-13112  
Filed April 16, 2007  
File No. 000-13810**

Dear Mr. Robertson:

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

Sincerely,

Daniel L. Gordon  
*Branch Chief*