

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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**FILER**

**MACKENZIE PATTERSON FULLER INC**

CIK: **1102946** | IRS No.: **680151215** | State of Incorporation: **CA** | Fiscal Year End: **1231**  
Type: **CORRESP**

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1640 SCHOOL STREET  
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SUITE 100  
MORAGA CA 94556  
9256319100

May 2, 2005

Mara L. Ransom  
Office of Mergers and Acquisitions  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Secured Income L.P., Schedule TO-T filed March 7, 2005 by MacKenzie  
Patterson Fuller, Inc. and its affiliates, the Purchasers  
SEC File No. 5-54251

Dear Ms. Ransom:

Thank you for your letter dated April 25, 2005 regarding our recent Schedule  
TO-T. We did not make any changes to the Schedule TO-T filed March 7, 2005  
because we did not believe that any of the changes that we would have made would  
have been material to tendering Unit holders.

Please let me know if you have any questions or further comments.

Very Truly Yours,  
/s/CHIP PATTERSON  
Chip Patterson  
Vice President and General Counsel  
(925) 631-9100 ext. 206  
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