



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

via facsimile and U.S. mail

Mr. Matthew A. Jones
Chief Financial Officer
311 Rouser Rd.
Moon Township, PA 15108

May 8, 2008

Re: **Atlas America Public #14-2005 (A) L.P.**
Form 10-KSB for fiscal year ended December 31, 2006
Filed April 2, 2007
File No. 0-51944

Dear Mr. Jones:

We have completed our review of Atlas America Public #14-2005 (A) L.P.'s 2006 Form 10-KSB and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief