

KUNZMAN & BOLLINGER, INC.

ATTORNEYS-AT-LAW
5100 N. BROOKLINE, SUITE 600
OKLAHOMA CITY, OKLAHOMA 73112

Telephone (405) 942-3501
Fax (405) 942-3527

March 15, 2007

UPS

Ms. Carmen Moncada-Terry
Securities and Exchange Commission
Division of Corporation Finance
100 F. Street N.E.
Mail Stop 7010
Washington, D.C. 20549

RE: Registration Statement on Form S-1 for
Atlas America Public #16-2007 Program
SEC Registration No. 333-138068

Dear Ms. Moncada-Terry:

Enclosed as supplemental information are the following items of broker/dealer use only sales literature for the above-referenced offering:

- (1) a direct mail card entitled "Atlas Resources Public #16-2007 Program is now available!";
- (2) a direct mail card entitled "Do your clients need a WRITE-OFF?";
- (3) a direct mail card entitled "Do you have clients who need TAX BENEFITS?";
- (4) a direct mail card entitled "Why Invest in APPALACHIAN NATURAL GAS?";
- (5) a direct mail card entitled "Do you want to BENEFIT FROM OUR EXPERIENCE?";
- (6) a direct mail card entitled "Do your clients want to benefit from PARTIALLY SHELTERED INCOME?";
- (7) a direct mail card entitled "Do your clients need to PLAN FOR THEIR HEIRS?";
- (8) a direct mail card entitled "Have your clients achieved PORTFOLIO DIVERSIFICATION?";
- (9) a direct mail card entitled "Would you like to Reduce your client's TAX LIABILITY?";
and
- (10) a direct mail card entitled "Atlas Resources Public #16-2007 Program is now closed!";

Kunzman & Bollinger, Inc.

Securities and Exchange Commission

March 15, 2007

Page 2

None of these direct mail cards will be provided to investors.

Please direct any questions or comments with respect to this filing to the undersigned or Mr. Gerald A. Bollinger at (405) 942-3501.

Very truly yours,

KUNZMAN & BOLLINGER, INC.

A handwritten signature in black ink, appearing to read "Wallace W. Kunzman, Jr.", with a long, sweeping horizontal line extending to the right.

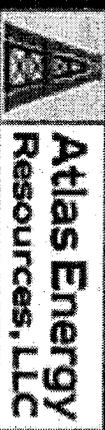
Wallace W. Kunzman, Jr.

Enclosures

cc: Mr. Jack Hollander
Mr. Justin Atkinson
Ms. Marci Bleichmar



SUMMIT



Investing in America's Energy

**Atlas Resources
Public #16-2007
Program
is now closed!**

Natural Gas Drilling Programs

www.atlasenergyresources.com

APPROVED PRODUCT SPONSOR



Investing in America's Energy

Thank you very much for your participation in Atlas Resources Public #16-2007 Program. We greatly appreciate your business.

ORIGINAL SUBSCRIPTION DOCUMENTS AND CHECKS MUST BE RECEIVED.

Promptly Mail all completed documents including the check to:

Anthem Securities, Inc.
311 Rouser Rd., P.O. Box 926
Moon Township, PA 15108
Phone: 412-262-2830

If your Broker-Dealer requires you to send the documents to the home office instead of directly to Atlas, which many do, please adhere to your Broker-Dealer's policy. If you do not know your Broker-Dealer's sales policy, please make sure to contact your Broker-Dealer's home office directly to inquire.

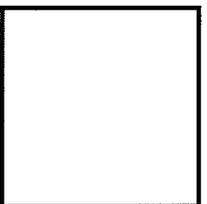
For Further Information Contact Your Regional Marketing Director:

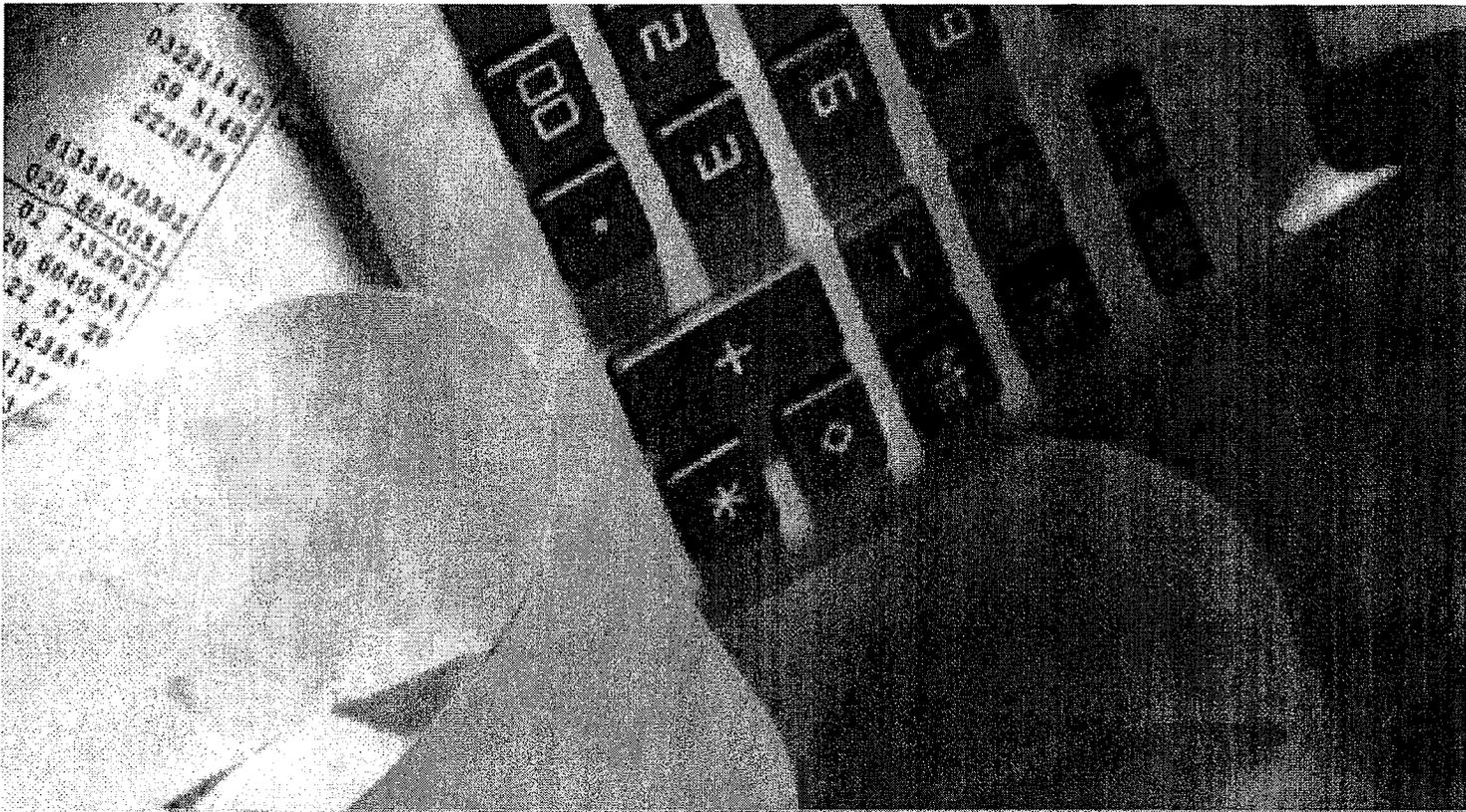
Northwest	Southwest	Central
Brannon McPherson	Wicki Burbridge	Bruce Bundy
866-256-8875	800-919-0020	800-522-2844
Northeast	Southeast	Tax Specialist
Jim O'Mara	Robert Gourlay	Jack Hollander
800-350-0144	800-543-9040	212-506 3804

There can be no assurance that the objectives of this program will be achieved including whether or not the wells will pay out.

Anthem Securities, Inc., an Affiliate of the Managing General Partner

THIS IS FOR BROKER/DEALER USE ONLY AND NOT FOR USE WITH INVESTORS. THIS IS NEITHER AN OFFER TO SELL NOR A SOLICITATION OF AN OFFER TO BUY THE UNITS IN THE PROGRAM. THE OFFERING MAY BE MADE ONLY BY MEANS OF THE PROSPECTUS. A PROSPECTUS MAY BE OBTAINED BY CONTACTING ANTHEM SECURITIES, INC. AT 1-800-251-0171 ext. 182. MARCH, 2007.





Investing in America's Energy

Do your clients
need a

WRITE-OFF?

Natural Gas Drilling Programs

www.atlasenergyresources.com

APPROVED PRODUCT SPONSOR



Investing in America's Energy

Atlas Resources Public #16-2007 Program:

- 90% write-off in 2007 from intangible drilling costs against all sources of income for investor general partners.
- 10% write off over 7 years from Depreciation.
- 15% - 25% Depletion Allowance partially shelters cash flow for the life of the Partnership.
- Monthly Cash Distributions beginning 8-10 months after the Partnership closes.
- 10% Subordination Feature.
- Presentment Feature beginning with the fifth calendar year.
- Multiple drilling areas and gas markets for diversification.

However, whether or not the investment is suitable for your client depends on many factors including whether the client meets their state income and or net worth requirements to qualify for the investment.

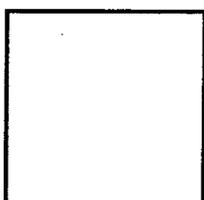
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Investing in America's Energy

Do you have
clients who need

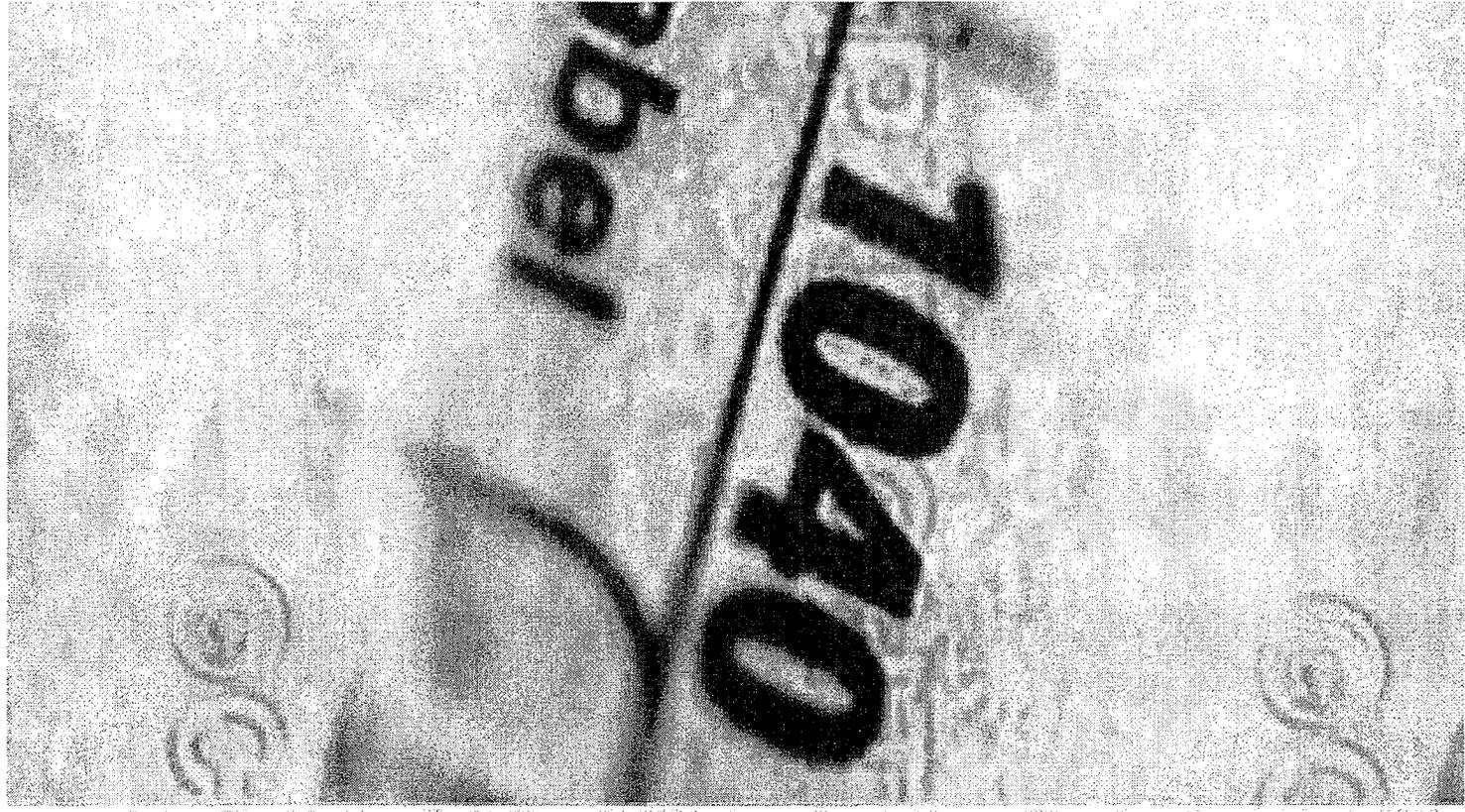
TAX

BENEFITS?

Natural Gas Drilling Programs

www.atlasenergyresources.com

APPROVED PRODUCT SPONSOR

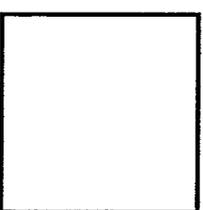




Investing in America's Energy

Do any of your clients...

0



- Have high wages or self-employment income every year?
- Have a large one-time tax problem due to a sale of a business or real estate?
- Receive a large bonus, severance fee or inheritance?
- Exercise stock options?
- Fail to qualify for or complete a 1031 exchange?
- Need to reduce AMT?

However, whether or not the investment is suitable for your client depends on many factors including whether the client meets their state income and or net worth requirements to qualify for the investment.

For Further Information Contact Your Regional Marketing Director:

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Atlas Resources Public #16-2007 Program is available now!

There can be no assurance that the objectives of this program will be achieved including whether or not the wells will pay out.

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Investing in America's Energy

Why Invest in
**APPALACHIAN
NATURAL GAS?**

Natural Gas Drilling Programs

www.atlasenergyresources.com

APPROVED PRODUCT SPONSOR





Investing in America's Energy

- It is usually clean and usable without purification.
- Low-pressure wells make them easier to operate and they tend to be environmentally safe.
- Accessibility - the Appalachian Basin is the closest source of natural gas to the high demand Mid-Atlantic and Northeast regions of the United States.
- Proximity to Mid-Atlantic and Northeast allows for premium natural gas pricing

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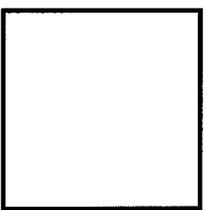
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**Atlas Energy
Resources, LLC**

Investing in America's Energy

Do you want to
**BENEFIT
FROM OUR
EXPERIENCE?**

Natural Gas Drilling Programs

www.atlasenergyresources.com

APPROVED PRODUCT SPONSOR



Investing in America's Energy

- Over 32-year history as driller and operator.
- More than \$544 million of investor funds raised.
- More than 5,100 wells currently operated.
- The largest independent energy company in Appalachian Basin.
- More than 205 professional and experienced employees in all areas of the energy business.

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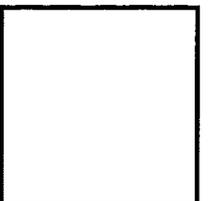
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Investing in America's Energy

Do your clients

want to benefit from

**PARTIALLY
SHELTERED
INCOME?**

Natural Gas Drilling Programs

www.atlasenergyresources.com

APPROVED PRODUCT SPONSOR



Investing in America's Energy

- 15% - 25% Depletion Allowance partially shelters cash flow for the life of the Partnership.

Other Benefits:

- 90% write-off in 2007 from intangible drilling costs against all sources of income for investor general partners.
- 10% write off over 7 years from Depreciation.
- Monthly Cash Distributions beginning 8-10 months after the Partnership closes.
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Investing in America's Energy

Do your clients
need to

**PLAN FOR
THEIR HEIRS?**

Natural Gas Drilling Programs

www.atlasenergyresources.com

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Investing in America's Energy

- Family Gifting.
- College Education Funding.
- Financial Investment Planning.

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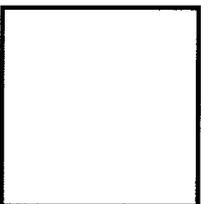
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Investing in America's Energy

Have your
clients achieved

**PORTFOLIO
DIVERSIFICATION?**

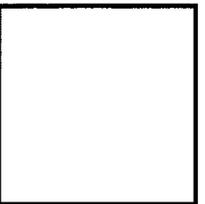
Natural Gas Drilling Programs

www.atlasenergyresources.com

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Investing in America's Energy



- Tax planning.
- Financial Investment Planning.
- Diversified Asset Allocation.
- An Investment in Energy.

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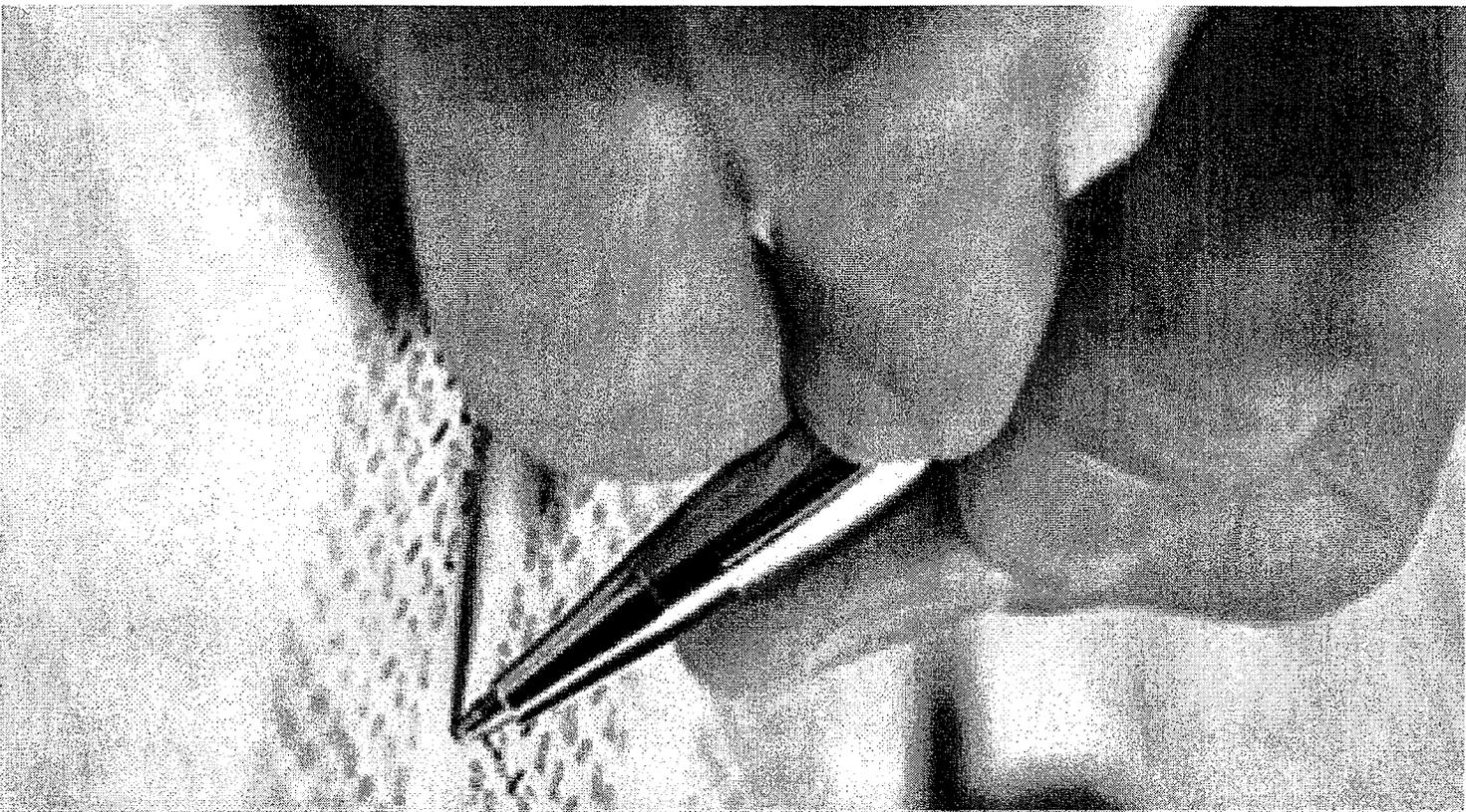
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Investing in America's Energy

Would you like to
Reduce your client's

**TAX
LIABILITY?**

Natural Gas Drilling Programs

www.atlasenergyresources.com

APPROVED PRODUCT SPONSOR



Investing in America's Energy

- Reduce Taxable Income for High Net Worth Clients.
- Reduce Taxable Income From a One-Time Taxable Event.
- Reduce AMT.
- Reduce Self-Employment Income.

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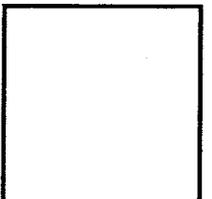
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Investing in America's Energy

**Atlas Resources
Public #16-2007**

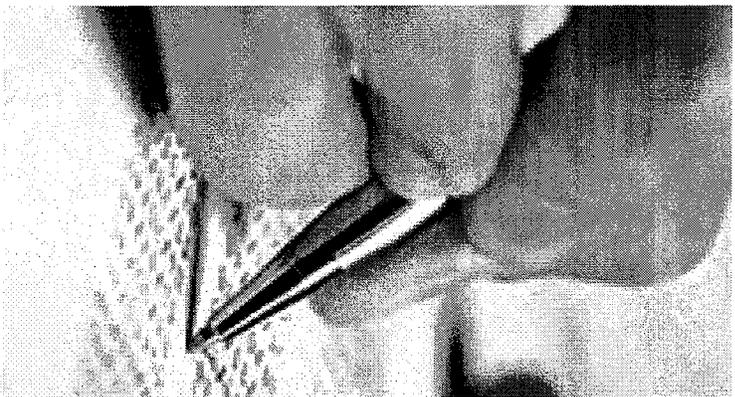
Program

is now available!

Natural Gas Drilling Programs

www.atlasenergyresources.com

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Investing in America's Energy

Atlas Resources Public #16-2007 Program:

Amount:.....\$200,000,000

Unit Size:.....Investor General Partner Units Only
\$10,000 minimum plus increments of \$1,000

Investor Suitability:NonAccredited Investors
See the prospectus for suitability

Investor General Partners:.....Converted to LPs after all wells are
drilled and completed (approx. 1 year)

Selling Period:.....now through July 31, 2007

Sales Commission:.....7%

For Further Information Contact Your Regional Marketing Director:

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