

Mail Stop 4561

February 21, 2008

VIA USMAIL and FAX (617) 624 - 8999

Mr. Marc N. Teal
Principal Financial Officer
American Affordable Housing II Limited Partnership
One Boston Place, Suite 2100
Boston, Massachusetts 02108

**Re: American Affordable Housing II Limited Partnership
Form 10-K for the year ended 3/31/2007
Filed on 7/16/2007
File No. 033-14852-01**

Dear Mr. Marc N. Teal:

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

Sincerely,

Linda Van Doorn
Senior Assistant Chief Accountant