



DIVISION OF
CORPORATION FINANCE

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

April 12, 2011

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 3/31/2010
Filed on 6/29/2010
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,

Daniel L. Gordon
Branch Chief