

Mail Stop 4561

April 14, 2008

Mr. Jonathan Oorlog
Chief Financial Officer
Gateway Tax Credit Fund, Ltd.
800 Carillon Parkway
St. Petersburg, FL 33716

Re: Gateway Tax Credit Fund, Ltd.
Form 10-K for the fiscal year ended March 31, 2007
File No. 0-17711

Dear Mr. Oorlog:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief