

Mail Stop 4561

January 29, 2008

Via U.S. Mail and Facsimile 212.751.3550

Mr. Robert L. Levy
Chief Financial Officer
Freedom Tax Credit Plus L.P.
625 Madison Avenue
New York, NY 10022

**Re: Freedom Tax Credit Plus L.P.
Form 10-K for Fiscal Year Ended March 31, 2007
Filed June 25, 2007
File No. 000-24652**

Dear Mr. Levy:

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

Sincerely,

Kevin Woody
Accounting Branch Chief