

SPENCE, MARSTON, BUNCH, MORRIS & Co.

Certified Public Accountants • Business and Personal Advisors

***Robert B. Spence, CPA
R. Michal Marston, CPA
Edgar J. Bunch, Jr., CPA
George E. Morris, CPA
Anne G. McNamee, CPA
Randi E. Kraus, CPA***

January 5, 2006

Securities and Exchange Commission
450 Fifth Street N.W.
Washington, D.C. 20549

Dear Sirs:

We have been furnished a copy of Item 4 of Form 8-K to be filed by our former client, Gateway Tax Credit Fund II Ltd., for the event that occurred on January 3, 2006. We agree with the statements contained in Item 4 insofar as they relate to our firm.

Very truly yours,

Spence, Marston, Bunch, Morris & Co.
Certified Public Accountants