

March 1, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX (212) 593-5769

Mr. Alan P. Hirmes  
Chief Executive Officer and Chief Financial Officer  
Related Independence Associates, Inc.  
625 Madison Avenue  
New York, NY 10022

**Re: Independence Tax Credit Plus L.P.  
Form 10-K for the year ended March 31, 2006  
Filed June 22, 2006  
File No. 033-37704**

Dear Mr. Hirmes:

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

Sincerely,

Robert F. Telewicz Jr.  
Senior Staff Accountant