



DIVISION OF
CORPORATION FINANCE

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

September 29, 2010

Via U.S. Mail and Facsimile 212.751.3550

Mr. Robert A. Pace
Chief Financial Officer
Independence Tax Credit Plus Program
625 Madison Avenue
New York, NY 10022

Re: Independence Tax Credit Plus Program
Form 10-K for Fiscal Year Ended March 31, 2009
Filed June 29, 2009
File No. 033-37704

Dear Mr. Pace:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Robert Telewicz
Senior Staff Accountant