

June 30, 2009

Mail Stop 3010

*By U.S. Mail and facsimile to (203) 869-1034*

Mr. Neal Ludeke, Chief Financial Officer  
Richman Tax Credit Properties L.P., Richman Tax Credit Properties II L.P., Richman  
Tax Credit Properties III L.P., Richman American Credit Corp.  
340 Pemberwick Road  
Greenwich, CT 06831

**RE: American Tax Credit Properties L.P., File No. 000-17619  
American Tax Credit Properties II L.P., File No. 000-18405  
American Tax Credit Properties III L.P., File No. 000-19217  
American Tax Credit Trust, a Delaware statutory business trust Series I,  
File No. 000-24600  
Form 10-K for the year ended March 30, 2008  
Form 10-Q for the quarter ended December 30, 2008**

Dear Mr. Ludeke:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Cicely LaMothe  
Branch Chief