

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

via facsimile and U.S. mail

Mr. Matthew A. Jones Chief Financial Officer 311 Rouser Rd. Moon Township, PA 15108

November 7, 2007

Re: Atlas America Public #15-2005 (A) L.P.

Form 10-KSB for fiscal year ended December 31, 2006

Filed April 2, 2007 File No. 0-51944

Dear. Mr. Jones:

We have completed our review of Atlas America Public #15-2005 (A) L.P.'s 2006 Form 10-KSB and do not, at this time, have any further comments.

Sincerely,

Karl Hiller Branch Chief