

October 18, 2007

VIA U.S. MAIL

Kathleen Danilchick
Senior Vice President and Chief Financial Officer
National Tax Credit Partners L.P.
55 Beattie Place, PO Box 1089
Greenville, South Carolina 29602

**Re: National Tax Credit Partners L.P.
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed April 16, 2007
Form 10-Q for Quarterly Period Ended
June 30, 2007
Filed August 14, 2007
File No. 000-18541**

Dear Ms. Danilchick:

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

Sincerely,

Kevin Woody
Accounting Branch Chief