



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

March 29, 2010

Michael Draper
Chief Financial Officer
The Burlington Capital Group
1004 Farnam Street, Suite 400
Omaha, Nebraska 68102

**RE: America First Tax Exempt Investors, L.P.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 4, 2009
Form 10-Q for the Quarterly Period Ended September 30, 2009
Filed November 6, 2009
File No. 000-24843**

Dear Mr. Draper,

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief