

**SUMMARY EXPLANATION OF
2009 SCHEDULE K-1**

IMPORTANT NOTICE

**PLEASE READ THESE INSTRUCTIONS AS THE IRS USES CODES ON LINE ITEMS TO IDENTIFY
INCOME, LOSSES, AND DEDUCTIONS AS REPORTED ON THE SCHEDULE K-1.**

This summary is provided by Atlas Resources, LLC and Viking Resources, LLC for your partnership as a general explanation of the tax treatment of the items set forth on Schedule K-1 for the Partnership. This information is not intended to be, nor should it be construed as, tax advice with regard to the preparation of your individual income tax return. The partnership tax laws are very complex and may be subject to varying interpretations. You are urged to consult your tax advisor concerning the proper reporting on your individual income tax return of the Partnership tax items set forth on Schedule K-1.

Key Information	Schedule K-1	Key Information	Schedule K-1
Ordinary Income (Loss)	Line 1	Alternative minimum tax items:	
Interest Income	Line 5	Post-1986 depreciation adjustment	Line 17 A
Net Section 1231 Gain (Loss)	Line 10	Oil, gas, & geothermal—gross income	Line 17 D
Specially Allocated G&A Expenses	Line 11 F	Oil, gas, & geothermal—deductions	Line 17 E
Intangible Drilling Costs	Line 13 J	Cash Distributions	Line 19 A
Specially Allocated Depreciation	Line 13 W	Other Information:	
Self Employment Net Earnings (Loss)	Line 14 A	Investment Income	Line 20 A
Gross Non-farm Income	Line 14 C	Percentage Depletion	Line 20 T
		State Reporting Information	Line 20 Y

Common Reporting Errors: If you invested in the Atlas Resources Public #18-2009(B) L.P. or the Atlas Resources Public #18-2009(C) L.P. then 2009 is the first year of those partnerships. If on the Schedule K-1 you are designated as a general partner of either of these 2009 Partnerships, be sure to review your tax return to ensure that: (i) any intangible drilling costs (“IDC’s”) reported on Schedule K-1, Line 13 J, for 2009 have been deducted against ordinary income; (ii) your IDC deduction has not been reported in full as a tax preference item for the alternative minimum tax; and (iii) if you were self-employed in 2009 then the IDC deduction is treated as a net loss item for purposes of computing the self-employment tax.

If you are using one of the commercial tax software packages, please be sure to respond to the questions as follows: 1) The investment is at risk, 2) the partnership is NOT a publically traded partnership, and 3) as a general partner you are materially involved.

Line 1-Ordinary Business Income (Loss)

Original Investor General Partners:

This is your share of the Partnership’s income or loss from its ordinary business activities, exclusive of separately stated items (Line 11 F, 13 J and 13 W). If this is the initial year of the Partnership and you were admitted to the Partnership as a general partner and are designated as a general partner on Schedule K-1, report this amount on Form 1040’s Schedule E, “Supplemental Income and Loss,” Part II, “Nonpassive Income and Loss,” column (h) if a loss, or column (j) if Line 1 reports income.

Original Limited Partners:

If you were admitted to the Partnership as a limited partner, your share of the Partnership’s ordinary income and loss for each year is characterized as derived from a passive activity. Report losses from passive activities, including intangible drilling costs set forth on Schedule K-1, Line 13 J, that you elect to deduct or amortize for the year as discussed below, on Schedule E, Part II, column (f) to the extent allowed under Form 8582, “Passive Activity Loss Limitations,” and use column (g) to report passive income. Passive income and losses must first be reported on Form 8582. Form 8582 instructions and related worksheets will guide you to the proper reporting of your passive activity income and losses.

Investor General Partners Who Have Been Converted to Limited Partners:

If you subscribed to the Partnership at any time prior to 2009 and you originally were admitted to the Partnership as a general partner, but your interest was converted to that of a limited partner, and if the netting of your items of Partnership loss and deductions against your income from the Partnership on Schedule E, Part II, to your Form 1040, results in net income, treat these items as “Nonpassive Income and Loss” on Schedule E, Part II. Conversely, if the netting of these items results in a net loss, treat these items as “Passive Income and Loss” on Schedule E, Part II. Consult your tax advisor about netting separately stated items on Schedule K-1 to report a combined ordinary income or loss amount on Schedule E, Part II.

Line 5-Interest Income

Portfolio interest is any interest income earned by the Partnership after the final closing of the Partnership. This amount is to be reported on Form 1040, Line 8a, or if applicable, Form 1040’s Schedule B, “Interest and Ordinary Dividends,” Part 1, Line 1. List the Partnership name from Schedule K-1 as the payer. Interest on your subscription proceeds paid to you during 2009 and earned before the final closing of the Partnership was reported to you on a separate Form 1099.

Line 10-Net section 1231 gain (loss): Please see 2009 Partner’s Instructions for Schedule K-1 (provided by the Internal Revenue Service).

Line 11-Other Income (Loss) and Line 13-Other Deductions

Separately Stated Items:

Intangible Drilling Costs Special Rules

You may elect to deduct all, or a portion, of your share of intangible drilling costs currently or to capitalize all, or a portion, of the intangible drilling costs and amortize them ratably over a 60-month period beginning with the month or months the costs were paid or incurred.

If you invested in the Atlas Resources Public #18-2009(B) L.P. or the Atlas Resources Public #18-2009(C) L.P. partnership, then 2009 is the first year of your Partnership and you should report your 2009 intangible drilling costs, or the amount of these costs allocable to 2009 that you elected to amortize on Line 42 of Form 4562, “Depreciation and Amortization,” on a separate line in Part II, column (h) of Schedule E to Form 1040 if you originally were admitted to the Partnership as a general partner and are designated as a general partner on Schedule K-1. Also, see “Line 14A Net Earnings (Loss) From Self-Employment,” below.

If you subscribed to the Partnership at any time prior to 2009 and you originally were admitted to the Partnership as a general partner, but your interest was converted to that of a limited partner, report your deduction or amortization amount of intangible drilling costs on a separate line in Part II of Schedule E to Form 1040, and follow the instructions above for netting of your items of Partnership loss and deductions (including the deduction for intangible drilling costs which you elect to deduct or amortize for 2009) against your income from the Partnership.

Other Rules:

Certain items such as intangible drilling costs, depreciation and/or general and administrative expenses are specially allocated according to the Partnership Agreement between the Managing General Partner and the other partners and are therefore separately stated on your Schedule K-1. These items have not been used to compute ordinary income or loss on Line 1 of Schedule K-1. Therefore, be sure to report them on Schedule E, Part II, under the appropriate column. If you subscribed to the Partnership at any time prior to 2009 and entered the Partnership as an original general partner, but if your interest was converted to that of a limited partner, and if the netting of your items of Partnership loss and deductions against your income from the Partnership on Schedule E, Part II, to your Form 1040, results in net income, treat these items as “Nonpassive Income and Loss” on Schedule E, Part II. Conversely, if the netting of these items results in a net loss, treat these items as “Passive Income and Loss” on Schedule E, Part II. Consult your tax advisor about netting separately stated items on Schedule K-1 with ordinary income and loss on Line 1 of Schedule K-1 to report a combined ordinary income or loss amount on Schedule E, Part II.

Line 14A Self-Employment Earnings (Loss)

If you invested in Atlas Resources Public #18-2009(B) L.P. or Atlas Resources Public #18-2009(C) L.P., then 2009 is the initial year of the Partnership and if you were admitted as a general partner and you are designated as a general partner on Schedule K-1, your intangible drilling costs and any income or loss reported on Schedule K-1 constitutes net earnings or loss from self-employment as explained in the instructions for Schedule SE, “Self-Employment Tax,” to Form 1040. Be sure to report the information on Line 14A as a loss on Schedule SE Line 2 of Section A or B whichever is applicable. This rule applies only to the initial year of the Partnership and only for Investor General Partners. Therefore, if you were admitted to any other Partnership prior to 2009 as a limited partner, or if your general partner interest has been converted to that of a limited partner, your share of income or loss is excluded from the definition of net earnings from self-employment.

Line 14C – Gross Non-farm Income

If you are an individual partner, use this amount to figure net earnings from self-employment under the non-farm optional method on Schedule SE, Section B, Part II. Only taxpayers meeting certain requirements may use the optional method for calculating self-employment tax. Please consult your tax advisor if you have further questions regarding this method.

Line 17 - Alternative Minimum Tax

Intangible Drilling Costs:

The general rule is that intangible drilling costs for an independent oil and gas producer, like Atlas, are not considered as a tax preference item for purposes of computing the alternative minimum tax on Form 6251 "Alternative Minimum Tax – Individuals." To this general rule is an exception. To determine if the exception applies you must reduce the amount of your excess intangible drilling costs by 65% of your net income from oil and gas properties. The instructions to Form 6251 explain how to calculate your excess intangible drilling costs. Please note that this calculation does not apply to any intangible drilling costs for which you elect 60-month amortization for purposes of the regular tax as discussed above. Your net income from oil and gas properties is the amount on Schedule K-1; Line 17 D less the amount on Line 17 E and less your percentage depletion deduction on Line 20 T (reduced by the amount of your excess intangible drilling costs). The remaining amount will then be a tax preference item to the extent that it exceeds 40% of your alternative minimum taxable income calculated with all of your applicable intangible drilling costs being treated as a tax preference item but without the alternative tax net operating loss deduction. The tax preference amount is reported on Form 6251, Line 27.

Depreciation Line 17A:

The amount on Line 17A represents the alternative minimum tax (AMT) depreciation adjustment on property placed in service after 1986 and should be reported on Line 19 of Form 6251, "Alternative Minimum Tax-Individuals."

Depletion Line 17D and E:

Percentage depletion deductions are not a preference item for computing the alternative minimum tax on Form 6251. Percentage depletion for 2009 is 15% for all the partnership production wells. All partnership wells are considered to be "marginal production" wells as that term is defined in the Internal Revenue Code. Your depletion deduction is reported on Schedule K-1 Line 20 T. The depletion deduction has not been used to compute ordinary income or loss on Line 1 of the Schedule K-1. The enclosed depletion schedule should not be used to report your share of the depletion as it is provided for informational purposes only. Be sure to use the amount from the Schedule K-1

Line 19A- Cash Distributions

Schedule K-1, Line 19 A, represents the amount of your Gross Partnership cash distributions before deducting any appropriate state withholding tax (if applicable) reported on Line 20 Y.

Line 20-Other Information

The amount of investment income is reported on Line 20 A, percentage depletion deduction is reported on Line 20 T and Pennsylvania, West Virginia, New York, Michigan and Indiana income tax withholding, if any, is reported on Line 20 Y.

Domestic Production Activities Deduction – None of the Atlas partnerships qualify for the deduction because of the payroll requirement.

Summary Schedule of Mineral Interest Information - This enclosure is a supplement to the K-1 and for information purposes only. All information needed for filing is located on the face of the Federal Schedule K-1.

State Resident/Nonresident Income Tax Return Filing Requirements (Nonresidents may not have to file)

Confirmation of state filing elections were mailed with the 2009 K-1 mailings.

If your investment in an Atlas Partnerships is registered under an EIN (Employer Identification Number), you are REQUIRED to file in each state. No taxes have been withheld and paid to the applicable states on your behalf. (Example: C-Corporations, S-Corporations, Trusts, Estates, Partnerships, Limited Liability Companies and Tax Exempt Companies)

Pennsylvania: Your partnership will file the Pennsylvania Nonresident Consolidated Income Tax Return (PA-40 NRC) on behalf of Pennsylvania Individual nonresidents who elected to be part of the consolidated tax return... If you are a resident of Pennsylvania, an entity with an EIN or as an individual entity you did not make the election to participate in the consolidated return, please consult with your tax advisor concerning the proper reporting to the Commonwealth of Pennsylvania.

New York: Partners in **Atlas America Series 27-2006 L.P.** and **Atlas Resources Public #16-2007 (A) L.P.** have wells located in the state of New York and will receive a IT-204-IP for the state of New York. Your partnership will file the New York Nonresident Composite Income Tax Return on behalf of New York individual nonresidents who elected to be part of the composite return. If you are a resident of New York, an entity with an EIN, a grantor trust or as an individual entity you did not make the election to participate in the composite return, please consult with your tax advisor concerning the proper reporting to the state of New York.

West Virginia: Partners in **Atlas Resources Public #16-2007 (A) L.P.**, **Atlas Resources Public #17-2007 (A) L.P.**, **Atlas Resources Public # 17-2008 (B) L.P.** and **Atlas Resources Public # 18-2008 (A) L.P.** have wells located in the state of West Virginia and will receive a West Virginia Schedule K-1 Equivalent for the state of West Virginia. If you are a resident of West Virginia, an entity with an EIN or as an individual entity did not make the election to participate in the composite return, please consult with your tax advisor concerning the proper reporting to the state of West Virginia.

The partnerships, **Atlas Resources Public #16-2007 (A) L.P.**, **Atlas Resources Public #17-2007 (A) L.P.**, **Atlas Resources Public # 17-2008 (B) L.P.** and **Atlas Resources Public # 18-2008 (A) L.P.** will file and pay any applicable state franchise and excise tax due to the state of West Virginia.

Indiana: Partners in **Atlas Resources Public # 18-2008 (A) L.P.**, **Atlas Resources Public # 18-2009 (B) L.P.**, and **Atlas Resources Public # 18-2009 (C) L.P.** have wells located in the state of Indiana. Your partnership will file the Indiana Nonresident Composite Income Tax Return on behalf of Indiana nonresidents. All nonresident individual partners are required to be included in the composite return. If your investment in Atlas is registered under an EIN you must file an Indiana State Income Tax Return each year. If you are a resident of Indiana or an entity with an EIN, please consult with your tax advisor concerning the proper reporting to the state of Indiana.

Michigan: Partners in **Atlas Resources Public # 18-2008 (A) L.P.**, **Atlas Resources Public # 18-2009 (B) L.P.**, and **Atlas Resources Public # 18-2009 (C) L.P.** have wells located in the state of Michigan. Your partnership will file the Michigan Nonresident Composite Income Tax Return on behalf of Michigan nonresidents who elected to be part of the composite return. If you are a resident of Michigan, an entity with an EIN, or as an individual entity you did not make the election to participate in the composite return, please consult with your tax advisor concerning the proper reporting to the state of Michigan.

Tennessee: The partnership (if applicable) will file and pay any state franchise and excise tax due to the state of Tennessee. Tennessee individual income tax applies only to those legally domiciled in Tennessee; therefore, nonresidents do not have a filing requirement for partnership pass-through income.

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Please consult your tax advisor concerning the proper reporting to the IRS and each applicable state reporting requirement.

Key Tax Points

INTANGIBLE DRILLING COSTS: Includes expenditures for wages, fuel, repairs, hauling, supplies and other costs and expenses incident to and necessary for drilling a well and preparing it for production of oil or gas. These costs do not create salvage value. Intangible drilling costs can, at the election of the taxpayer, be either deducted in the year paid or amortized over a sixty-month period. IRC Sections 263(c), 59(e), and Treas. Reg. Section 1.612-4(a).

PASSIVE ACTIVITY EXCEPTION: The term passive activity does not include any working interest in any oil or gas property which the taxpayer holds directly or through an entity under which state law does not limit the liability of the taxpayer with respect to such interest. IRC Section 469(c) (3) (A).

PASSIVE ACTIVITY EXCEPTION FOLLOWING CONVERSION: Investor general partners have non-passive losses in the year of the investment as a result of the deduction for intangible drilling costs and will have their net income from partnership wells following conversion to limited partner status characterized as non-passive income. IRC Section 469(c) (3) (B).

ALTERNATIVE MINIMUM TAX: For independent producers, such as investors in an oil and gas partnership, the 1992 National Energy Bill repealed the preferences for excess intangible drilling costs and excess percentage depletion for natural gas and oil. Repeal of the excess intangible drilling costs preference, however, under current law may not result in more than a 40% reduction in the amount of the taxpayer's alternative minimum taxable income computed as if the excess intangible drilling costs preference had not been repealed. IRC Section 57(a) (2) (E).

DEPRECIATION: The costs of most equipment placed in service by a partnership will be recovered through depreciation deductions over a seven-year cost recovery period using the 200% declining balance method with a switch to straight line. IRC Section 168(b) and (c).

DEPLETION ALLOWANCE: In the case of marginal producing oil and gas wells, as that term is defined in the Code, there is allowed as a deduction from a partnership's gross income from its natural gas and oil wells a reasonable allowance for depletion. The depletion deduction for marginal producing wells is equal to a percentage ranging from 15% to 25% of net well income. IRC Sections 611, 613, 613 A(c) (6).

SELF-EMPLOYMENT: An investor general partner's share of income or loss from an oil and gas partnership will constitute net earnings from self-employment. IRC Section 1402(a) and 1402(a) (13).

CONVERSION FROM INVESTOR GENERAL PARTNER TO LIMITED PARTNER: An investor general partner's conversion to limited partner status should not have adverse tax consequences unless there is a reduction in the partner's share of the partnership's debt, if any as a result of the conversion. Rev. Rul. 84-52, 1984 -1 C.B.157.

SPECIAL RULE FOR SPUDDING WELLS: Amounts paid during the tax year for drilling an oil or gas well are deductible in the year paid if drilling of the well commences before the close of the 90th day after the close of the partnership's tax year. IRC Section 461(i) (2) (A).

DOMESTIC PRODUCTION ACTIVITIES DEDUCTION – IRC Section 199 (new in 2005): None of the Atlas partnerships qualify for the deduction because of the payroll requirement.

MARGINAL WELL PRODUCTION CREDITS: If the reference price published by the IRS for natural gas is less than \$2 per mcf (1,000 cubic feet) or the reference price for oil is less than \$18 per barrel, there is a tax credit of up to 50¢ per mcf of domestic natural gas, or up to \$3 per barrel of domestic oil production, from any number of qualified marginal wells as defined for percentage depletion purposes, up to 1,095 barrels of oil or approximately 6,220 mcf of natural gas per well, per year. IRC Section 45I.