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KOTEK FREDDIE M

Form 3 May 23, 2007

FORM 3

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

MD

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Ad Person * KOTEK F	·	, and the second	2. Date of Event Requiring Statement (Month/Day/Year)		3. Issuer Name and Ticker or Trading Symbol Atlas America Series 27-2006 LP [ATLS]			
(Last)	(First)	(Middle)	05/23/2007	7	4. Relationship of Reporting Person(s) to Issuer		g	5. If Amendment, Date Original Filed(Month/Day/Year)
311 ROUSEF	R RD.							•
	(Street)				(Check all applicable)		6. Individual or Joint/Group	
MOON TOWNSHIP,	PA 1:	5108					ow)	Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person
(City)	(State)	(Zip)		Table I - N	Non-Derivat	tive Securiti	ies Be	neficially Owned
1.Title of Securi (Instr. 4)	ty			2. Amount of Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nat Owne (Instr	•
Managing Ge	eneral Part	ner Interest	t	0		D	Â	
Investor General Partner Units				0	D Â			
Converted Limited Partner Units				0 D Â				
Limited Partn	ner Units			0		D	Â	
Reminder: Report on a separate line for each class of securities benefic owned directly or indirectly. Persons who respond to the collection of information contained in this form are not				·	SEC 1473 (7-02	2)		
required to respond unless the form displays a currently valid OMB control number.								

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security	2. Date Exercisable and	3. Title and Amount of	4.	5.	6. Nature of Indirect
(Instr. 4)	Expiration Date	Securities Underlying	Conversion	Ownership	Beneficial Ownership

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(Month/Day/Year)		Derivative Security (Instr. 4)		or Exercise Price of	Form of Derivative	(Instr. 5)	
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I) (Instr. 5)	

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
KOTEK FREDDIE M			Chairman,			
311 ROUSER RD.	Â	Â	CEO,	Â		
MOON TOWNSHIP, PA 15108			President			

Signatures

/s/ Freddie M.
Kotek

**Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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