June 25, 2007

## VIA U.S. MAIL AND FAX (773) 380-1601

Richard G. Smith Senior Vice President, Chief Financial Officer and Treasurer Deerfield Triarc Capital Corp. One O'Hare Center 9th Floor 6250 North River Road Rosemont, Illinois 60018

Re: Deerfield Triarc Capital Corp.
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 14, 2007
Form 10-Q for Quarterly Period Ended
March 31, 2007

March 31, 2007 Filed May 10, 2007 File No. 1-32551

Dear Mr. Smith:

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 Branch Chief