Mail Stop 4561

August 13, 2007

## VIA U.S. MAIL AND FAX (949) 462-7444

Shirlene Lopez President Del Taco Restaurant Properties II 25521 Commercentere Drive Lake Forest, California 92630

> Re: Del Taco Restaurant Properties II Form 10-K for Fiscal Year Ended December 31, 2006 Filed March 23, 2007 Form 10-Q for Quarterly Period Ended March 31, 2007 Filed May 14, 2007 File No. 000-16190

Dear Ms. Lopez:

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