

Mail Stop 4561

August 13, 2007

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

Shirlene Lopez  
President  
Del Taco Restaurant Properties III  
25521 Commercenter Drive  
Lake Forest, California 92630

**Re: Del Taco Restaurant Properties III  
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. 000-16851**

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