



DIVISION OF
CORPORATION FINANCE

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

January 6, 2011

Mr. Gerard Werner
President, Director and General Counsel
Kohler Capital III, Corporation
2208 Pershing Avenue
Sheboygan, Wisconsin 53083

Re: Kohler Capital III, Corporation
Amendment No. 3 to Form 10-12G
Filed January 6, 2011
File No. 000-54195

Dear Mr. Werner:

We have completed our review of your Form 10 and do not have any further comments at this time.

Sincerely,

Erin Magnor
Attorney