

Mail Stop 4561

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
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