



DIVISION OF
CORPORATION FINANCE

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

January 19, 2012

Via E-mail

Mr. David K. Spohr

Senior Vice President & Director of Fund Administration – Kenmar Preferred Investments Corp.

Principal Accounting/Financial Officer

World Monitor Trust III – Series J

900 King Street, Suite 100

Rye Brook, NY 10573

Re: World Monitor Trust III – Series J
Form 10-K for fiscal year ended December 31, 2010
Filed March 18, 2011
Form 10-Q for period ended September 30, 2011
Filed November 14, 2011
File No. 0-51651

Dear Mr. Spohr:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Accounting Branch Chief