

Mail Stop 4561

August 13, 2007

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

Shirlene Lopez
President
Del Taco Restaurant Properties II
25521 Commercenter 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