

Mail Stop 3561

September 30, 2005

Eric D. Gadd
President and Chief Executive Officer
Zond Windsystems Management V LLC
1221 Lamar Street, Suite 1600
Houston, TX 77010

Re: Zond Windssystem Partners, Ltd. Series 85-C
Registration Statement on Form 10
Filed August 31, 2005
File No. 0-51511

Dear Mr. Gadd:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. In the Explanatory Note and Business section, you acknowledge a potential obligation as early as 1990 to register your units under Section 12(g) of the Exchange Act. Please be aware that filing this Form 10 now to register a class of securities under Section 12(g) does not necessarily extinguish any of your prior obligations under Section 12, Section 13, and other applicable provisions of the Exchange Act

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the

filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- * the company is responsible for the adequacy and accuracy of the disclosure in the filing;

- * staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with your filing.

If you have any questions, please call Lisa Beth Lentini at (202) 551-3334 or David Mittelman at (202) 551-3214.

Sincerely,

H. Christopher Owings
Assistant Director