

Mail Stop 3010

August 4, 2009

Via U.S. Mail and Facsimile 949.462.7444

Mr. Steven L. Brake
Treasurer
Del Taco Restaurant Properties III
25521 Commercentre Drive
Lake Forest, CA 92630

Re: Del Taco Restaurant Properties III
Form 10-K for fiscal year ended December 31, 2008
Filed March 11, 2009
Form 10-Q for period ended March 31, 2009
Filed May 15, 2009
Form 10-K/A for fiscal year ended December 31, 2008
Filed July 22, 2009
Form 10-Q/A for period ended March 31, 2009
Filed July 22, 2009
File No. 0-16851

Dear Mr. Brake:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Jessica Barberich
Assistant Chief Accountant