

Mail Stop 3561

September 5, 2007

Charles R. Kokesh  
Chief Executive Officer  
Technology Funding Partners III Liquidating Trust  
1107 Investment Boulevard  
Suite 180  
El Dorado Hills, CA 95762

**Re: Technology Funding Partners III Liquidating Trust  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
File No. 000-17998**

Dear Mr. Kokesh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies