

Mail Stop 4561

March 6, 2008

VIA USMAIL and FAX (617) 772 - 9465

Mr. Gary Montesana
Principal Executive Officer
Boston Financial Qualified Housing Tax Credits L.P. III
101 Arch Street
Boston, Massachusetts 02110-1106

Re: Boston Financial Qualified Housing Tax Credits L.P. III
Form 10-KSB for the year ended 3/31/2007
Filed on 7/16/2007
File No. 000-18462

Dear Mr. Gary Montesana:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Van Doorn
Senior Assistant Chief Accountant