

Mail Stop 4561

April 2, 2008

VIA USMAIL and FAX (617) 624 - 8999

Mr. Marc N. Teal  
Principal Financial Officer  
Boston Capital Tax Credit Fund III, L.P.  
One Boston Place, Suite 2100  
Boston, Massachusetts 02108

**Re: Boston Capital Tax Credit Fund III, L.P.**  
**Form 10-K for the year ended 3/31/2007**  
**Filed on 7/16/2007**  
**File No. 000-21718**

Dear Mr. Marc N. Teal:

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

Sincerely,

Linda Van Doorn  
Senior Assistant Chief Accountant