

Mail Stop 3010

September 17, 2009

Mr. Thomas J. Riha
Senior Vice President and Chief Financial Officer
WNC & Associates, Inc.
17782 Sky Park Circle
Irvine, CA 92614

**Re: WNC California Housing Tax Credits III, L.P.
Form 10-K for the Year Ended March 31, 2007
Forms 10-Q for the quarters ended June 30, September 30, and
December 31, 2007
File No. 000-23908**

Dear Mr. Riha:

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

Sincerely,

Daniel L. Gordon
Branch Chief