

CERTPAC

**NYSE Regulation**

Received SEC  
OCT 30 2009  
Washington, DC 20549

**VIA FACSIMILE AND U.S. MAIL**

October 30, 2009

Ms. Velma Smith, Branch Chief  
Securities and Exchange Commission  
Division of Corporation Finance – Filer Support Office  
100 F Street, N.W., Mail Stop 3040  
Washington, D.C. 20549



09005190

Re: **PIMCO III Trust**  
CIK: 0001450011  
Filer No.: 001-34366  
Filing: Form 8-A filed 10/8/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on October 8, 2009) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

**PIMCO 3-7 Year U.S. Treasury Index Fund,  
\$0.001 par value per share**

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray  
Manager, Listing Compliance