April 21, 2010

Mail Stop 3010

Ms. Melanie Wenk
Chief Financial Officer
WNC & Associates, Inc.
17782 Sky Park Circle
Irvine, CA 92614

RE: **WNC Housing Tax Credit Fund III, L.P.**
Form 10-K for the period ended March 31, 2009
Filed September 17, 2009
File No. 0-21494

Dear Ms. Wenk:
:

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

Sincerely,

Jessica Barberich
Assistant Chief Accountant