

RENAISSANCE CAPITAL GROWTH & INCOME FUND III INC
Form 8-K
January 04, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):

January 3, 2007

RENAISSANCE CAPITAL GROWTH & INCOME FUND III, INC.
(Exact name of registrant as specified in its charter)

| | | |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------|
| TX (State or other jurisdiction of incorporation) | 33-75758 (Commission File Number) | 75-2533518 (I.R.S. Employer Identification No.) |
| 8080 North Central Expressway, Suite 210, LB-59, Dallas, TX (Address of principal executive offices) | | 75206 (Zip Code) |

Registrant's telephone number, including area code: **(214) 891-8294**

Not Applicable
(Former Name or Former
Address, if Changed Since
Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02 Results of Operations and Financial Condition.

On January 3, 2007, Renaissance Capital Growth & Income Fund III, Inc. (the “Fund”) issued a press release announcing its deemed dividend estimate and the effect of the Fund’s federal income tax obligation in connection with the deemed dividend on the net asset value of the Fund. The press release is included as Exhibit 99.1 hereto.

Item 9.01. Financial Statements and Exhibits.

(c)

Exhibits.

Exhibit 99.1

Press Release dated January 3, 2007.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**RENAISSANCE CAPITAL GROWTH & INCOME
FUND III, INC.**

January 4, 2007
(Date)

/s/ Russell Cleveland
Russell Cleveland, President

Exhibit Index

| Exhibit Number | Description |
|-------------------|--------------------------------------|
| 99.1 | Press Release dated January 3, 2007. |
