



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

February 11, 2014

Via Facsimile and U.S. Mail

Mr. Amir F. Heshmatpour, President  
AFH Holding III, Inc.  
9595 Wilshire Blvd.  
Suite 700  
Beverly Hills, CA 90212

**Re: AFH Holding III, Inc.  
Item 4.01 Form 8-K  
Filed January 21, 2014  
File No. 000-52849  
AFH Holding IV, Inc.  
Item 4.01 Form 8-K  
Filed January 21, 2014  
File No. 000-52850  
AFH Holding V, Inc.  
Item 4.01 Form 8-K  
Filed January 21, 2014  
File No. 000-52937  
AFH Holding VI, Inc.  
Item 4.01 Form 8-K  
Filed January 21, 2014  
File No. 000-52938  
AFH Holding VII, Inc.  
Item 4.01 Form 8-K  
Filed January 21, 2014  
File No. 000-52939**

Dear Mr. Heshmatpour:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the above referenced companies or the filings and the companies may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are

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responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief