



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2019

Jeremiah Silkowski  
Chief Executive Officer  
SQN Alternative Investment Fund III, L.P.  
100 Wall Street, 28th Floor  
New York, NY 10005

**Re: SQN Alternative Investment Fund III, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 29, 2018**  
**File No. 333-166195**

Dear Mr. Silkowski:

We issued comments on the above captioned filing on November 6, 2018. On March 20, 2019, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Tracey McKoy, Staff Accountant, at (202)551-3772 or, in her absence Tracie Mariner, Staff Accountant, at (202)551-3744 or, Terence O'Brien, Accounting Branch Chief, at (202)551-355 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction