

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

December 6, 2018

Brian Peay Chief Financial Officer Griffin-American Healthcare REIT III, Inc. 18191 Von Karman Avenue, Suite 300 Irvine, CA 92612

> Re: Griffin-American Healthcare REIT III, Inc. Form 10-K for the year ended December 31, 2017 Filed March 16, 2018 File No. 000-55434

Dear Mr. Peay:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Real Estate and Commodities