



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 11, 2018

Via E-Mail

Mr. Mark R. Stone
Chief Executive Officer
Gores Holdings III, Inc.
9800 Wilshire Boulevard
Beverly Hills, CA 90212

**Re: Gores Holdings III, Inc.
Amendment 2 to
Draft Registration Statement on Form S-1
Submitted May 15, 2018
CIK No. 0001720821**

Dear Mr. Stone:

We reviewed your amended draft registration statement and have the following comments. In some of our comments we may ask you to provide us information so that we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe that our comments apply to your facts and circumstances or do not believe that an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

General

1. Please ensure that your cover page does not exceed one page in length as required by Item 501(b) of Regulation S-K. The cover page should be limited to information required by Item 501 and other information that is key to an investment decision.

Mr. Mark R. Stone
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Note 6 – Subsequent Events, page F-13

2. Please revise your disclosure to indicate the date through which subsequent events were evaluated. Refer to ASC 855-10-50-1a.

You may contact Dale Welcome, Staff Accountant, at (202) 551-3865 or W. John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions about comments on the financial statements and related matters. You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Asia Timmons-Pierce, Special Counsel, at (202) 551-3754 if you have any other questions.

Sincerely,

/s/ Asia Timmons-Pierce, for

Amanda Ravitz
Assistant Director
Office of Manufacturing
and Construction

cc: Via E-mail
Heather L. Emmel, Esq.
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153