



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2020

Chamath Palihapitiya  
Chief Executive Officer  
Social Capital Hedosophia Holdings Corp. III  
317 University Ave, Suite 200  
Palo Alto, CA 94301

**Re: Social Capital Hedosophia Holdings Corp. III**  
**Draft Registration Statement on Form S-1**  
**Submitted January 31, 2020**  
**CIK No 0001801170**

Dear Mr. Palihapitiya:

We have reviewed your draft registration statement and have the following comment. In our comment, we may ask you to provide us with information so 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 our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

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

Draft Registration Statement on Form S-1 filed January 31, 2020

Financial Statements, page F-1

1. Please tell us how you determined it would be appropriate to include unaudited interim results as of January 21, 2020 and for the period from January 1, 2020 through January 21, 2020.

Chamath Palihapitiya  
Social Capital Hedosophia Holdings Corp. III  
February 20, 2020  
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You may contact Babette Cooper at 202-551-3396 or Kristina Marrone at 202-551-3429 if you have questions regarding comments on the financial statements and related matters. Please contact Pam Howell at 202-551-3357 or David Link at 202-551-3356 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Gregg A. Noel