



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2022

Daniel Bass  
Chief Financial Officer  
Fortress Value Acquisition Corp. III  
1345 Avenue of the Americas  
New York, NY 10105

**Re: Fortress Value Acquisition Corp. III**  
**Form 10-K for the year ended December 31, 2021**  
**Filed March 30, 2022**  
**File No. 001-39839**

Dear Daniel Bass:

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 & Construction

cc: Alex Gillette