



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2023

Jeff Tudor  
Chief Executive Officer  
Concord Acquisition Corp III  
477 Madison Avenue  
22nd Floor  
New York, NY 10022

**Re: Concord Acquisition Corp III**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 27, 2023**  
**File No. 001-41013**

Dear Jeff Tudor:

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: Jason T. Simon, Esq.