



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2021

Howard Gostfrand  
Chief Executive Officer  
AG Acquisition Group III, Inc.  
625 N. Flagler Drive, Suite 600  
West Palm Beach, FL 33401

**Re: AG Acquisition Group III, Inc.**  
**Amendment No. 2 to Registration Statement on Form 10**  
**Filed September 14, 2021**  
**File No. 000-56326**

Dear Mr. Gostfrand:

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: Laura Anthony