

**Software Acquisition Group Inc. III**  
1980 Festival Plaza Drive, Suite 300  
Las Vegas, Nevada 89135

July 25, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Brian Fetterolf  
Donald Field

RE: Software Acquisition Group Inc. III  
Registration Statement on Form S-4, as amended  
File No. 333-262723

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Software Acquisition Group Inc. III (the "Company") hereby requests acceleration of the effective date of the above referenced Registration Statement to 4:00 p.m., Eastern Time, on July 27, 2022, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Kirkland & Ellis LLP, request by telephone that such Registration Statement be declared effective.

Please contact Christian O. Nagler of Kirkland & Ellis LLP at (212)446-4660 as soon as the registration statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Jonathan S. Huberman  
Jonathan S. Huberman  
Chairman, Chief Executive Officer  
And Chief Financial Officer