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March 10, 2020

**VIA EDGAR**

Pam Howell  
Division of Corporation Finance  
Office of Real Estate & Construction  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**RE: Social Capital Hedosophia Holdings Corp. III  
Registration Statement on Form S-1  
Filed February 28, 2020  
File No. 333-236776**

Dear Ms. Howell:

On behalf of Social Capital Hedosophia Holdings Corp. III (the "Company" or "we"), in connection with the proposed initial public offering of the Company's securities, we have filed today Amendment No. 1 to the Company's Registration Statement on Form S-1 (the "Amended Registration Statement") in response to the comment of the staff ("Staff") of the Division of Corporation Finance of the U.S. Securities and Exchange Commission received by letter dated March 5, 2020, concerning the Company's Registration Statement on Form S-1 filed on February 28, 2020. The changes reflected in the Amended Registration Statement include those made in response to the Staff's comment as well as other updates.

**Form S-1**

**Financial Statements, page F-1**

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1. *We note your response to comment 1. Please revise to include the unaudited financial information in a subsequent event footnote as we continue to question why the unaudited interim financial statements are appropriate.*

The Company has revised the disclosure as requested. Please see the financial statements, including the notes thereto, included in the Amended Registration Statement.

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Please contact me at (650) 470-4540 should you require further information.

Very truly yours,

/s/ Gregg Noel

Gregg Noel

cc: *Social Capital Hedosophia Holdings Corp. III*  
Chamath Palihapitiya

cc: *Shearman & Sterling LLP*  
Harald Halbhuber, Esq. and Ilir Mujalovic, Esq.

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