UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

March 1, 2022

In the Matter of

Altitude Acquisition Corp. III 400 Perimeter Center Terrace Suite 151 Atlanta, Georgia 30346

ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-253051

Altitude Acquisition Corp. III filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Altitude Acquisition Corp. III has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on March 1, 2022.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Brad Skinner Office Chief