

Andina Acquisition Corp. III
Calle 113 # 7-45 Torre B
Oficina 1012
Bogotá, Colombia

July 16, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Trade & Services
100 F Street, N.E.
Washington, D.C. 20549

Attention: Sergio Chinos
Asia Timmons-Pierce

Re: Andina Acquisition Corp. III
Amendment No. 2 to Registration Statement on Form S-1 (the "Registration Statement")
Filed June 23, 2021
File No. 333-256487

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Andina Acquisition Corp. III hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 9 a.m. ET on Tuesday, July 20, 2021, or as soon as practicable thereafter.

Very truly yours,

/s/ Julio A. Torres

Julio A. Torres
Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP
