

Stellar Acquisition III Inc.
90 Kifissias Avenue
Maroussi Athens, Greece

April 27, 2018

VIA EDGAR

U.S. Securities and Exchange Commission
Office of Electronics and Machinery
100 F Street, N.E.
Mail Stop 3030
Washington, DC 20549
Attn: Kevin J. Kuhar, Accounting Branch Chief

Re: Stellar Acquisition III Inc.
Form 10-K for the Fiscal Year Ended November 30, 2017
Filed February 12, 2018
File No. 001-37862

Dear Mr. Kuhar:

Stellar Acquisition III Inc. (the “**Company**”, “**we**”, “**us**” or “**our**”) hereby transmits its response to the letter received by us from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”), dated April 19, 2018 regarding our Form 10-K for the Fiscal Year Ended November 30, 2017 (the “**10-K**”) previously filed on February 12, 2018.

Form 10-K for the Fiscal Year Ended November 30, 2017

Exhibits 31.1 and 31.2

- 1. We note that your certifications do not include the introductory language in paragraph 4 referring to internal control over financial reporting. Please refer to Item 601(b)(31) of Regulation S-K and Section 246.13 of the Regulation S-K Compliance & Disclosure Interpretations and amend the filing to include corrected certifications.**

In response to the Staff’s comments, we have revised the certifications to include the introductory language in paragraph 4 referring to internal control over financial reporting and filed the corrected certifications as exhibits 31.1 and 31.2 to Amendment No.1 to the 10-K.

We thank the Staff for its review of the foregoing. If you have further comments, we ask that you forward them by electronic mail to our counsel, Stuart Neuhauser at sneuhauser@egsllp.com or by telephone at (212) 370-1300.

Very truly yours,

/s/ George Syllantavos
George Syllantavos, Co-Chief Executive Officer and
Chief Financial Officer

cc: Ellenoff Grossman & Schole LLP