

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 3, 2024

Barry N. Berlin Chief Financial Officer Creative Media & Community Trust Corp 5956 Sherry Lane, Suite 700 Dallas, TX 75225

> Re: Creative Media & Community Trust Corp Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-13610

Dear Barry N. Berlin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Patrick S. Brown