

DIVISION OF CORPORATION FINANCE

May 2, 2024

Jack K. Heilbron Chief Executive Officer and President Presidio Property Trust, Inc. 4995 Murphy Canyon Road, Suite 300 San Diego, CA 92123

> Re: Presidio Property Trust, Inc. Registration Statement on Form S-3 Filed April 26, 2024 File No. 333-278960

Dear Jack K. Heilbron:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Benjamin Holt at 202-551-6614 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Avital Perlman, Esq.