



DIVISION OF  
CORPORATION FINANCE

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

December 2, 2021

Matthew E. Fernand  
Chief Legal Officer  
Seritage Growth Properties  
500 Fifth Avenue, Suite 1530  
New York, New York 10010

**Re: Seritage Growth Properties  
Registration Statement on Form S-3  
Filed November 30, 2021  
File No. 333-261418**

Dear Mr. Fernand:

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 Victor Rivera Melendez at 202-551-4182 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Joshua Wechsler