



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2024

John Garilli  
Interim Chief Financial Officer  
Seritage Growth Properties  
500 Fifth Avenue, Suite 1530  
New York, NY 10110

**Re: Seritage Growth Properties**  
**Form 10-K for the year ended December 31, 2023**  
**File No. 001-37420**

Dear John Garilli:

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