



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

DIVISION OF
CORPORATION FINANCE

July 28, 2022

Moishe Gubin
Chief Executive Officer
Strawberry Fields REIT, Inc.
6101 Nimitz Parkway
South Bend, IN 46628

Re: Strawberry Fields REIT, Inc.
Registration Statement on Form 10
Filed May 31, 2022
File No. 000-56451

Dear Mr. Gubin:

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: Alfred G. Smith, Esq.