



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2024

Greg Flamion  
Chief Financial Officer  
Strawberry Fields REIT, Inc.  
6101 Nimitz Parkway  
South Bend, IN 46628

**Re: Strawberry Fields REIT, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**File No. 001-41628**

Dear Greg Flamion:

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