



January 29, 2021

Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

Bes Says

The New York Stock Exchange certifies its approval for listing and registration of the Common Stock, par value \$0.01 per share, of CTO Realty Growth, Inc. (name to be changed from CTO NEWCO REIT, Inc.) under the Exchange Act of 1934.

Sincerely,