

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

DIVISION OF CORPORATION FINANCE

January 22, 2021

John V. Winfield Chief Executive Officer Santa Fe Financial Corporation 12121 Wilshire Boulevard, Suite 610 Los Angeles, CA 90025

> Re: Santa Fe Financial Corporation Preliminary Information Statement on Schedule 14C Filed on November 24, 2020 File No. 000-06877

Dear Mr. Winfield:

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