



DIVISION OF
CORPORATION FINANCE

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

August 20, 2019

David Thompson
Chief Executive Officer
CIM Commercial Trust Corp
17950 Preston Road
Suite 600
Dallas, TX 75252

**Re: CIM Commercial Trust Corp
Form S-3
Filed August 13, 2019
File No. 333-233256**

Dear Mr. Thompson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities

cc: Patrick S. Brown, Esq.