



DIVISION OF
CORPORATION FINANCE

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

October 13, 2022

Farzana Khaleel
Executive Vice President, Chief Financial Officer and Treasurer
CBL & ASSOCIATES PROPERTIES INC
2030 Hamilton Place Blvd., Suite 500
Chattanooga, TN 37421-6000

Re: CBL & ASSOCIATES PROPERTIES INC
Form 10-K for the year ended December 31, 2021
File No. 001-12494

Dear Farzana Khaleel:

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