



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2021

Jack K. Heilbron  
Chief Executive Officer and President  
Presidio Property Trust, Inc.  
4995 Murphy Canyon Road  
Suite 300  
San Diego, CA 92123

**Re: Presidio Property Trust, Inc.**  
**Registration Statement on Form S-11**  
**Filed August 27, 2021**  
**File No. 333-259096**

Dear Mr. Heilbron:

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 Joseph Ambrogi at 202-551-4821 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction