



DIVISION OF
CORPORATION FINANCE

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

November 4, 2020

Lawrence Goodfield
Chief Accounting Officer
Drive Shack Inc.
218 W. 18th Street, 3rd Floor
New York, NY 10011

Re: Drive Shack Inc.
Form 10-K for Fiscal Year Ended December 31, 2019
Filed March 6, 2020
File No. 001-31458

Dear Mr. Goodfield:

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 Trade & Services