



DIVISION OF  
CORPORATION FINANCE

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

May 11, 2022

David Bryant  
Chief Financial Officer  
ACRES Commercial Realty Corp.  
390 RXR Plaza  
Uniondale, NY 11556

**Re: ACRES Commercial Realty Corp.**  
**Form 10-K for fiscal year ended December 31, 2021**  
**Filed March 9, 2022**  
**File No. 001-32733**

Dear Mr. Bryant:

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