



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2024

John Garilli  
Trustee  
LUB Liquidating Trust  
Two Liberty Square, 9th Floor  
Boston MA 02109

**Re: LUB Liquidating Trust**  
**Form 10-K**  
**Filed March 22, 2024**  
**File No. 001-08308**

Dear John Garilli:

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