



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

September 5, 2017

Via E-mail

Brain R. Dickman
Executive Vice President and
Chief Financial Officer
Seritage Growth Properties
489 Fifth Avenue, 18th Floor
New York, NY 10017

**Re: Seritage Growth Properties
Form 10-K
Filed March 1, 2017
Form 10-Q
Filed August 8, 2017
File No. 001-37420**

Dear Mr. Dickman:

We have completed our review of your filings. 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,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.
Accounting Branch Chief
Office of Real Estate and
Commodities