

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

September 8, 2022

Andrea L. Olshan Chief Executive Officer and President Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110

Re: Seritage Growth Properties
Preliminary Proxy Statement on Schedule 14A
Filed July 7, 2022
File No. 001-37420

Dear Ms. Olshan:

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

cc: Philip Richter, Esq.