



DIVISION OF  
CORPORATION FINANCE

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

June 8, 2022

Andrea Petersen  
Chief Executive Officer  
School of Whales Commercial Real Estate Equity Fund, LLC  
2900 SW 28th Terrace, Suite 202  
Miami, FL 33133

**Re: School of Whales Commercial Real Estate Equity Fund, LLC**  
**Post Qualification Amendment to Form 1-A**  
**Filed June 2, 2022**  
**File No. 024-10995**

Dear Ms. Petersen:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

Please contact Catherine De Lorenzo at 202-551-4079 or Ruairi Regan 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Christopher A. DiSchino, Esq.