

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

January 21, 2020

Michael I. Goldberg Trustee Woodbridge Liquidation Trust Las Olas Center II 350 East Las Olas Boulevard, Suite 1600 Fort Lauderdale, Florida 33301

> Re: Woodbridge Liquidation Trust Registration Statement on Form 10-12G Filed October 25, 2019 File No. 000-56115

Dear Mr. Goldberg:

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: David Barton, Esq.