



DIVISION OF
CORPORATION FINANCE

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

March 25, 2021

Larry Finger
Principal Financial Officer
Copper Property CTL Pass Through Trust
3 Second Street, Suite 206
Jersey City, NJ 07311

Re: Copper Property CTL Pass Through Trust
Form 10-12G
Filed December 29, 2020
File No. 000-56236

Dear Mr. Finger:

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