



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2024

Avraham Dreyfuss  
Chief Financial Officer  
Fortress Net Lease REIT  
1345 Avenue of the Americas  
New York, NY 10105

**Re: Fortress Net Lease REIT**  
**Registration Statement on Form 10-12G**  
**Filed February 1, 2024**  
**File No. 000-56632**

Dear Avraham Dreyfuss:

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: Ross M. Leff, P.C.