



DIVISION OF
CORPORATION FINANCE

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

January 22, 2021

John V. Winfield
Chief Executive Officer
Santa Fe Financial Corporation
12121 Wilshire Boulevard, Suite 610
Los Angeles, CA 90025

Re: Santa Fe Financial Corporation
Preliminary Information Statement on Schedule 14C
Filed on November 24, 2020
File No. 000-06877

Dear Mr. Winfield:

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