



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

October 29, 2019

**Via E-Mail**

Patrick S. Brown, Esq.  
Sullivan & Cromwell LLP  
1888 Century Park East, 21<sup>st</sup> Floor  
Los Angeles, CA 90067

**Re: CIM Commercial Trust Corporation  
Schedule TO-I  
Filed October 22, 2019  
SEC File No. 005-50769**

Dear Mr. Brown:

We have reviewed your filings and have the following comments.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

**Schedule TO-I**

1. Please provide us your legal analysis supporting your conclusion that your tender offer is not a going private transaction subject to Rule 13e-3.

**Offer to Exchange**

**Important**

2. We note your disclosure in the last paragraph that suggests the offer is not open to security holders outside the U.S. or Israel. Please provide us your support for the apparent exclusion of security holders elsewhere or revise your disclosure.

Patrick S. Brown, Esq.  
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Terms of the Offer, page 9

3. Refer to the second paragraph of page 10. Please revise your disclosure to describe the adjustments that will be made to avoid the purchase of fractional shares.

Conditions of the Offer, page 17

4. Refer to the first condition. Please disclose any approvals, licenses, permits, etc. that you are aware are necessary to consummate the offer and the efforts you are making to obtain them.

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions