



DIVISION OF
CORPORATION FINANCE

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

June 7, 2021

Jeffery V. Curry
Chief Legal Officer
CBL & Associates HoldCo II, LLC
2030 Hamilton Place Blvd., Suite 500
Chattanooga, TN 37421

Re: CBL & Associates HoldCo II, LLC
Application for Qualification of Indenture on Form T-3
Filed May 27, 2021
File No. 022-29094

Dear Mr. Curry:

This is to advise you that we have not reviewed and will not review your application for qualification of indenture.

Please refer to Section 307(c) of the Trust Indenture Act of 1939 regarding requests for acceleration. 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.

Please contact Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Heather Emmel