



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2023

Larry Finger  
Principal Financial Officer  
Copper Property CTL Pass Through Trust  
3 Second Street, Suite 206  
Jersey City, NJ 07311-4056

**Re: Copper Property CTL Pass Through Trust**  
**Amendment No. 1 to Form 10-K for the Period Ended December 31, 2022**  
**Filed May 2, 2023**  
**File No. 000-56236**

Dear Larry 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