

August 20, 2019

David Thompson  
Chief Executive Officer  
CIM Commercial Trust Corp  
17950 Preston Road  
Suite 600  
Dallas, TX 75252

Re: CIM Commercial Trust Corp  
Form S-3  
Filed August 13, 2019  
File No. 333-233256

Dear Mr. Thompson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,  
Division of  
Office of Real  
Commodities

Corporation Finance  
Estate and

cc: Patrick S. Brown, Esq.