

June 3, 2024

Barry N. Berlin  
Chief Financial Officer  
Creative Media & Community Trust Corp  
5956 Sherry Lane, Suite 700  
Dallas, TX 75225

Community Trust Corp

Fiscal Year Ended December 31, 2023

Re: Creative Media &

Form 10-K for

File No. 001-13610

Dear Barry N. Berlin:

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

cc:

Patrick S. Brown