

**CTO Realty Growth, Inc.**  
369 N. New York Ave., Suite 201  
Winter Park, Florida 32789

October 24, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Real Estate and Construction  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: S.K. Chen

Re: Acceleration Request of CTO Realty Growth, Inc.  
Registration Statement on Form S-3 (File No. 333-267819)

Dear Mr. Chen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, CTO Realty Growth, Inc., a Maryland corporation (the "Company"), hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that it may become effective at 4:00 p.m., Eastern time, on October 26, 2022 or as soon thereafter as practicable.

Once the above-referenced Registration Statement has been declared effective, please orally confirm that event with our counsel, Vinson & Elkins L.L.P., by telephoning Zachary A. Swartz at (804) 327-6324.

Thank you for your attention to this matter.

*[Signature page follows]*

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Very truly yours,

CTO REALTY GROWTH, INC.

By: /s/ Matthew M. Partridge

Name: Matthew M. Partridge

Title: Senior Vice President, Chief Financial Officer and Treasurer

cc: Zachary A. Swartz, Vinson & Elkins L.L.P.

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