

CTO Realty Growth, Inc.
369 N. New York Ave., Suite 201
Winter Park, Florida 32789
November 7, 2024

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: Catherine De Lorenzo

Re: Acceleration Request of CTO Realty Growth, Inc.
Registration Statement on Form S-3 (File No. 333-282678)

Dear Ms. De Lorenzo:

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 9:00 a.m., Eastern time, on November 12, 2024 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]

Very truly yours,

CTO REALTY GROWTH, INC.

By: /s/ Philip R. Mays

Name: Philip R. Mays

Title: Senior Vice President, Chief Financial Officer and Treasurer

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