



DIVISION OF
CORPORATION FINANCE

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

January 3, 2024

John D. Baker III
Treasurer and Chief Financial Officer
FRP Holdings, Inc.
200 W. Forsyth St., 7th Floor
Jacksonville, FL 32202

Re: FRP Holdings, Inc.
Form 10-K for the year ended December 31, 2022
File No. 001-36769

Dear John D. Baker III:

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