



DIVISION OF
CORPORATION FINANCE

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

February 4, 2025

Benjamin W. Jaenicke
Chief Financial Officer
CBL & Associates Properties, Inc..
2030 Hamilton Place Blvd.
Suite 500
Chattanooga, TN 37421

**Re: CBL & Associates Properties, Inc..
Form 10-K for the fiscal year ended December 31, 2023
Filed February 29, 2024
File No. 001-12494**

Dear Benjamin W. Jaenicke:

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