



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

DIVISION OF
CORPORATION FINANCE

September 23, 2024

John Garilli
Trustee
LUB Liquidating Trust
Two Liberty Square, 9th Floor
Boston MA 02109

**Re: LUB Liquidating Trust
Form 10-K
Filed March 22, 2024
File No. 001-08308**

Dear John Garilli:

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 Trade & Services