

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

DIVISION OF CORPORATION FINANCE

November 4, 2020

Lawrence Goodfield Chief Accounting Officer Drive Shack Inc. 218 W. 18th Street, 3rd Floor New York, NY 10011

> Re: Drive Shack Inc. Form 10-K for Fiscal Year Ended December 31, 2019 Filed March 6, 2020 File No. 001-31458

Dear Mr. Goodfield:

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