

August 14, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (317) 577-5605

Mr. Daniel R. Sink  
Chief Financial Officer  
Kite Realty Group Trust  
30 S. Meridian Street, Suite 1100  
Indianapolis, IN 46204

Re: **Kite Realty Group Trust**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 16, 2006**  
**Response dated August 8, 2006**  
**File No. 1-32268**

Dear Mr. Sink:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Accounting Branch Chief