



DIVISION OF
CORPORATION FINANCE

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

November 4, 2010

Daniel R. Sink
Executive Vice President and 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 Fiscal Year ended December 31, 2009
Filed March 16, 2010
File No. 001-32268

Dear Mr. Sink:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Daniel Gordon
Branch Chief