



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

DIVISION OF  
CORPORATION FINANCE

September 1, 2021

Heath R. Fear  
Executive Vice President  
KITE REALTY GROUP TRUST  
30 S. Meridian Street  
Suite 1100  
Indianapolis, IN 46204

**Re: KITE REALTY GROUP TRUST**  
**Registration Statement on Form S-4**  
**Filed on August 23, 2021**  
**File No. 333-259015**

Dear Mr. Fear:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Patrick Costello at 202-551-8742 or David Link at 202-551-3356 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Tiffany Posil