



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2011

Robert H. Baum  
Executive Vice President & General Counsel  
The Inland Real Estate Group, Inc.  
2901 Butterfield Road  
Oak Brook, Illinois 60523

**Re: Inland Diversified Real Estate Trust, Inc.**  
**Post-Effective Amendment No. 8 to Form S-11**  
**Filed April 13, 2011**  
**File No. 333-153356**

**Form 10-K for the fiscal year ended December 31, 2010**  
**Filed March 30, 2011**  
**File No. 000-53945**

Dear Mr. Baum:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. We note that you disclose the average annualized base rent per square foot for your properties. Based on the definition provided, it is unclear if such disclosure takes into account tenant concessions. To the extent tenant concessions, such as free rent, are not reflected in your calculation, please expand your disclosure to quantify how concessions would impact the calculations. Furthermore, we note that you do not disclose similar information regarding your annualized base rent per square foot in your Form 10-K. In future periodic filings, please disclose the average annualized base rent per square foot, which takes into account tenant concessions, if applicable, on a portfolio basis.

Robert H. Baum  
Inland Diversified Real Estate Trust, Inc.  
April 20, 2011  
Page 2

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, before we can declare the amended registration statement effective, the company should provide us with a letter, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Erin E. Martin, Attorney-Advisor, at (202) 551-3391 or me at (202) 551-3655 with any other questions.

Sincerely,

Sonia Barros  
Special Counsel

cc: Michael J. Choate, Esq.  
Shefsky & Froelich Ltd.  
*Via facsimile (312) 275-7554*