



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2021

Marc Smernoff  
Chief Financial Officer  
Americold Realty Trust  
10 Glenlake Parkway  
Suite 600, South Tower  
Atlanta, GA 30328

**Re: Americold Realty Trust**  
**Form 10-K for Fiscal Year Ending December 31, 2020**  
**Filed March 1, 2021**  
**File No. 001-34723**

Dear Mr. Smernoff:

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 Real Estate & Construction