



DIVISION OF
CORPORATION FINANCE

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

October 30, 2024

E. Jay Wells
Chief Financial Officer
Americold Realty Trust, Inc
10 Glenlake Parkway, Suite 600, South Tower
Atlanta, GA 30328

Re: Americold Realty Trust, Inc
Form 10-K For The Fiscal Year Ended December 31, 2023
File No. 001-34723

Dear E. Jay Wells:

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