



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2024

James J. Sebra  
Chief Financial Officer and Treasurer  
Independence Realty Trust, Inc.  
1835 Market Street, Suite 2601  
Philadelphia, PA 19103

**Re: Independence Realty Trust, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-36041**

Dear James J. Sebra:

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