



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

August 8, 2018

Via E-mail

Jeffrey E. Witherell  
Chief Executive Officer  
Plymouth Industrial REIT, Inc.  
260 Franklin Street, 7th Floor  
Boston, Massachusetts 02110

**Re: Plymouth Industrial REIT, Inc.  
Registration Statement on Form S-3  
Filed July 30, 2018  
File No. 333-226438**

Dear Mr. Witherell:

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 me at (202) 551-3207 with any questions.

Sincerely,

/s/ Sara von Althann

Sara von Althann  
Attorney-Advisor  
Office of Real Estate and  
Commodities

cc: Kenneth L. Betts  
Winston & Strawn LLP