



DIVISION OF
CORPORATION FINANCE

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

January 20, 2015

Via E-mail

David Z. Lichterman
Treasurer and Chief Accounting Officer
Inland Real Estate Income Trust, Inc.
2901 Butterfield Road
Oak Brook, Illinois 60523

Re: Inland Real Estate Income Trust, Inc.
Form 10-K for the year ended December 31, 2013
Filed on March 17, 2014
File No. 000-55146

Dear Mr. Lichterman:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Branch Chief