



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

February 5, 2018

Via E-Mail

Michael V. Shustek  
Chief Executive Officer  
MVP REIT, Inc.  
8880 W. Sunset Road  
Suite 340  
Las Vegas, Nevada 89148

**Re: MVP REIT, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 24, 2017**  
**File No. 000-55761**

Dear Mr. Shustek:

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,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate and  
Commodities