



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2022

Thomas Elliott  
Chief Financial Officer, Executive Vice President and Treasurer  
Resource REIT, Inc.  
1845 Walnut Street, 17th Floor  
Philadelphia, PA 19103

**Re: Resource REIT, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2020**  
**File No. 000-55430**

Dear Mr. Elliott:

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