



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

DIVISION OF  
CORPORATION FINANCE

November 29, 2021

Kay Neely  
Chief Financial Officer and Treasurer  
Sila Realty Trust, Inc.  
4890 West Kennedy Blvd.,  
Suite 650  
Tampa, FL 33609

**Re: Sila Realty Trust, Inc.**  
**Form 8-K/A filed July 23, 2021**  
**Form 10-K filed March 24, 2021**  
**File No. 000-55435**

Dear Kay Neely:

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