



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2019

J. Shea Morgenroth  
Chief Financial Officer  
Hines Global Income Trust, Inc.  
2800 Post Oak Boulevard, Suite 5000  
Houston, TX 77056-6118

**Re: Hines Global Income Trust, Inc.**  
**Form 10-K for the year ended December 31, 2018**  
**Filed March 29, 2019**  
**File No. 000-55599**

Dear Mr. Morgenroth:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the year ended December 31, 2018

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations  
Results of Operations, page 70

1. In order to more clearly highlight any known trends, please expand your disclosure in future filings to include a comparative discussion of each material item within your consolidated statements of operations. For instance, discuss the cause(s) of the increase in rental revenue, addressing portions of the increase due to increased rental rates and acquisitions. Also include discussion of the material increase in property operating expenses.

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.

J. Shea Morgenroth  
Hines Global Income Trust, Inc.  
November 26, 2019  
Page 2

You may contact William Demarest, Staff Accountant at 202-551-3432 or Kristina Marrone, Staff Accountant at 202-551-3429 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: A. Gordon Findlay, Chief Accounting Officer