

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

Mailstop 3233

December 5, 2016

Via E-mail
Ms. Donna Brandin
Chief Financial Officer
Lightstone Real Estate Income Trust Inc.
1985 Cedar Bridge Avenue, Suite 1
Lakewood, NJ, 08701

Re: Lightstone Real Estate Income Trust Inc.

Form 10-K for the fiscal year ended December 31, 2015

Filed March 15, 2016 File No. 333-200464

Dear Ms. Brandin:

We have completed our review of your filings. 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/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr. Accounting Branch Chief Office of Real Estate and Commodities