



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2021

Anthony Galici  
Executive Vice President and Chief Financial Officer  
INDUS Realty Trust, Inc.  
641 Lexington Avenue  
New York, New York 10022

**Re: INDUS Realty Trust, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 9, 2021**  
**File No. 333-257802**

Dear Mr. Galici:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Davis at 202-551-4385 or Jonathan Burr at 202-551-5833 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Oliver Cohen