

Mail Stop 4561

November 19, 2008

Via U.S. Mail and Facsimile 630.218.7357

Mr. Brett A. Brown  
Chief Financial Officer  
Inland Real Estate Corporation  
2901 Butterfield Road  
Oak Brook, IL 60523

**Re: Inland Real Estate Corporation  
Form 10-K for fiscal year ended December 31, 2007  
Filed February 29, 2008  
File No. 1-32185**

Dear Mr. Brown:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief