



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

September 10, 2009

Mark E. Zalatoris
President and Chief Executive Officer
Inland Real Estate Corporation
2901 Butterfield Road
Oak Brook, Illinois 60523

Re: Inland Real Estate Corporation
Form 10-K for the year ended December 31, 2008
Filed March 2, 2009
File No. 001-32185

Dear Mr. Zalatoris:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Jennifer Gowetski
Senior Counsel