



TREEHOUSE
REAL ESTATE INVESTMENT TRUST

February 7, 2020

Via Mail and E-mail

Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Attn: Ms. Vanessa Countryman, Acting Secretary
Mr. Eduardo Aleman, Deputy Secretary

Re: Treehouse Real Estate Investment Trust, Inc.
Administrative Proceeding File No. 3-19192

Ladies and Gentlemen:

Reference is made to Administrative Proceeding File No. 3-19192 (the "Proceeding"), as a result of the application filed by Treehouse Real Estate Investment Trust, Inc., a Maryland corporation (the "Company"), with the U.S. Securities Exchange Commission (the "Commission") pursuant to Section 19(d)(2) of the Securities Exchange Act of 1934, as amended (the "Application").

We would like to inform the Commission that the Application was originally filed by the prior management of the Company (none of which are currently with the Company). Commencing with the appointment of Raymond J. Lewis, as Chief Executive Officer and President, and David J. Smith, as Executive Vice President, Chief Financial Officer, Treasurer and Secretary, in August 2019, the Company has an entirely new management team in place.

The Company's current management team understands the New York Stock Exchange's current policy position with respect to the matters underlying the Proceeding. Accordingly, the Company would like to hereby withdraw the Application and the Proceeding, effective immediately.

If you need any additional information or have any questions regarding the foregoing, please feel free to contact me at (312) 477-0312 (email: david.smith@treehousereit.com).

Sincerely,

By: David J. Smith
Name: David J. Smith
Title: Executive Vice President, Chief Financial Officer,
Treasurer and Secretary