

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

August 5, 2021

Tom Daniells Senior Vice President, General Counsel Indus Realty Trust, Inc. 641 Lexington Avenue New York, NY 10022

> Re: Indus Realty Trust, Inc. Registration Statement on Form S-3 Filed July 30, 2021 File No. 333-258328

Dear Mr. Daniells:

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 Melanie Singh at (202) 551-4074 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Lewis W. Kneib