October 6, 2008

Via U.S. Mail and Facsimile 630.368.2308

Mr. Steven P. Grimes Chief Operating Officer and Chief Financial Officer Inland Western Retail Real Estate Trust, Inc. 2901 Butterfield Road Oak Brook, IL 60523

> Re: Inland Western Retail Real Estate Trust, Inc. Form 10-K for fiscal year ended December 31, 2007 Filed March 31, 2008 File No. 0-51199

Dear Mr. Grimes:

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

Sincerely,

Kevin Woody Accounting Branch Chief