



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

DIVISION OF
CORPORATION FINANCE

June 11, 2019

Heath R. Fear
Chief Financial Officer
Kite Realty Group Trust
Kite Realty Group, L.P.
30 S. Meridian Street, Suite 1100
Indianapolis, IN 46204

**Re: Kite Realty Group Trust
Kite Realty Group, L.P.
Form 10-K for the fiscal year ended December 31, 2018
Filed February 27, 2019
File No. 001-32268 and 333-202666-01**

Dear Mr. Fear:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities