



DIVISION OF
CORPORATION FINANCE

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

December 14, 2023

Anthony Saladino
Chief Financial Officer
Plymouth Industrial REIT, Inc.
20 Custom House St, 11th Floor
Boston, MA 02110

Re: Plymouth Industrial REIT, Inc.
Form 10-K for the year ended December 31, 2022
Filed February 23, 2023
File No. 001-38106

Dear Anthony Saladino:

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 & Construction