

Mail Stop 4561

October 4, 2007

VIA U.S. MAIL AND FAX (312) 922-6320

Michael Havala
Chief Financial Officer
First Industrial Realty Trust, Inc.
311 S. Wacker Drive, Suite 4000
Chicago, IL 60606

**Re: First Industrial Realty Trust, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 1, 2007
Form 8-K Filed April 30, 2007
File No. 1-13102**

Dear Mr. Havala:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Branch Chief