



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 10, 2018

Via E-Mail

Prakash Parag  
Chief Accounting Officer  
Spirit MTA REIT  
2727 North Harwood Street, Suite 300  
Dallas, Texas 75201

**Re: Spirit MTA REIT  
Registration Statement on Form 10-12B  
Filed March 6, 2018  
File No. 001-38414**

Dear Mr. Parag:

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,

/s/ Jennifer Gowetski

Jennifer Gowetski  
Senior Counsel  
Office of Real Estate and  
Commodities

cc: Julian Kleindorfer, Esq.  
Latham & Watkins LLP