



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

DIVISION OF
CORPORATION FINANCE

May 7, 2019

Marc Smernoff
Chief Financial Officer
Americold Realty Trust
10 Glenlake Parkway, Suite 600, South Tower
Atlanta, Georgia 30328

**Re: Americold Realty Trust
Americold Realty Operating Partnership, L.P.
Form 10-K For The Fiscal Year Ended December 31, 2018
Filed February 26, 2019
File No. 001-34723**

Dear Mr. Smernoff:

We have completed our review of your filings. 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

cc: Jim Synder, Chief Legal Officer