

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

January 17, 2024

James J. Sebra Chief Financial Officer and Treasurer Independence Realty Trust, Inc. 1835 Market Street, Suite 2601 Philadelphia, PA 19103

> Re: Independence Realty Trust, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 File No. 001-36041

Dear James J. Sebra:

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