



DIVISION OF  
CORPORATION FINANCE

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

October 30, 2024

E. Jay Wells  
Chief Financial Officer  
Americold Realty Trust, Inc  
10 Glenlake Parkway, Suite 600, South Tower  
Atlanta, GA 30328

**Re: Americold Realty Trust, Inc**  
**Form 10-K For The Fiscal Year Ended December 31, 2023**  
**File No. 001-34723**

Dear E. Jay Wells:

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