



DIVISION OF
CORPORATION FINANCE

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

December 23, 2013

Via E-mail

Donna Sperounis

Executive Vice President, Chief Accounting Officer and Treasurer

Plymouth Opportunity REIT, Inc.

Two Liberty Square, 10th Floor

Boston, MA 02109

**Re: Plymouth Opportunity REIT, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed April 15, 2013
File No. 333-173048**

Dear Ms. Sperounis:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2012

General, page 3

1. In future Exchange Act periodic reports, please update your disclosure in this section to reflect the current status of your operations. For instance, please explain whether you have obtained REIT status.

(5) Investments in Joint Ventures, page F-12

2. Please tell us how you determined each of your joint venture investments is properly accounted for under the equity method of accounting, and provide us with the details of any VIE analysis that you have performed.

Donna Sperounis
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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Eric McPhee at (202) 551-3693 or me at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters. Please contact Jerard Gibson at (202) 551-3473 or Tom Kluck at (202) 551-3233 with any other questions.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon
Branch Chief