

September 26, 2011

Via Facsimile

Mr. Tom Kluck
Legal Branch Chief
Securities and Exchange Commission
Washington, DC 20549

Re: Plymouth Opportunity REIT, Inc.
File No. 333-173048

Dear Mr. Kluck:

Set forth below is the response of Plymouth Opportunity REIT, Inc. (the "Company") to an additional comment from the Commission received from Ms. Gorman by telephone on Friday, September 23, 2011. To expedite your review, we have attached hereto the changed pages to Amendment No. 4, marked to show the changes made in response to the Commission's comment. We understand that the Commission may have additional comments after reviewing the changed pages and the response set forth below.

For your convenience, the Commission's comment has been repeated herein in bold font, with the Company's response immediately following each of the Commission's comments.

Sub-Advisors

- 1. Please revise the disclosure regarding the experience of the individuals named under the Haley Group to state when they became employees and managers of the Haley Group.**

In response to the Staff's comment, we have revised the disclosure on pages 79-80 of the prospectus under the caption "Sub-Advisors" to add the requested disclosure.

Sincerely,

/s/ Kenneth L. Betts
Kenneth L. Betts

cc: Stacie Gorman
Jeffrey E. Witherell
Bryan L. Goolsby, Esq.