

**AH REALTY TRUST, INC.**  
**222 Central Park Avenue, Suite 1000**  
**Virginia Beach, VA 23462**

March 25, 2026

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Real Estate and Construction  
100 F Street, NE  
Washington, D.C. 20549  
Attn: Benjamin Holt

**Re: AH Realty Trust, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 19, 2026**  
**File No. 333-294452**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, AH Realty Trust, Inc. (the "Registrant") hereby requests acceleration of effectiveness of the registration statement on Form S-3 (File No. 333-294452) (the "Registration Statement"), to 4:05 p.m., Eastern Time, on March 27, 2026, or as soon as practicable thereafter.

We understand that the Staff will consider this request as confirmation by the Registrant of its awareness of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Morrison & Foerster LLP, by calling Justin Salon at (202) 887-8785.

Very truly yours,

AH Realty Trust, Inc.

/s/ Shawn J. Tibbetts

Name: Shawn J. Tibbetts

Title: Chief Executive Officer

cc: Matthew Barnes-Smith, Chief Financial Officer  
*AH Realty Trust*  
Justin R. Salon  
Andrew P. Campbell  
*Morrison & Foerster LLP*

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