

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

Mailstop 3233

October 18, 2017

<u>Via E-mail</u>
Mr. Nathan L. Poundstone
Chief Accounting Officer
CorEnergy Infrastructure Trust, Inc.
1100 Walnut, Street 3350
Kansas City, MO 64106

Re: CorEnergy Infrastructure Trust, Inc.

Form 10-K

Filed March 2, 2017 File No. 001-33292

Dear Mr. Poundstone:

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,

/s/ Wilson K. Lee

Wilson K. Lee Senior Accountant Office of Real Estate and Commodities