



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2023

Stephen Rosenberg  
Chairman of the Board  
Greystone Housing Impact Investors LP  
14301 FNB Parkway, Suite 211  
Omaha, NE 68154

**Re: Greystone Housing Impact Investors LP**  
**Registration Statement on Form S-4**  
**Filed October 25, 2023**  
**File No. 333-275170**

Dear Stephen Rosenberg:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: David Hooper, Esq.