



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2021

Ryan Albano  
Chief Financial Officer  
Broadstone Net Lease, Inc.  
800 Clinton Square  
Rochester, New York 14604

**Re: Broadstone Net Lease, Inc.**  
**Form 10-K for the year ended December 31, 2020**  
**Filed February 25, 2021**  
**File No. 001-39529**

Dear Mr. Albano:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: John D. Callan Jr.