



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2018

Andrew J. Sossen  
Chief Operating Officer, Executive Vice President,  
General Counsel and Chief Compliance Officer  
Starwood Property Trust, Inc.  
591 West Putnam Avenue  
Greenwich, Connecticut 06830

**Re: Starwood Property Trust, Inc.**  
**Registration Statement on Form S-4**  
**Filed October 23, 2018**  
**File No. 333-227954**

Dear Mr. Sossen:

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 Rahul K. Patel, Staff Attorney, at (202) 551-3799 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities