



DIVISION OF
CORPORATION FINANCE

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

September 23, 2019

Frank V. Saracino
Chief Financial Officer
NorthStar Healthcare Income, Inc.
590 Madison Avenue
34th Floor
New York, NY 10022

Re: NorthStar Healthcare Income, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed March 22, 2019
File No. 000-55190

Dear Mr. Saracino:

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 and
Commodities