



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2024

Nicholas R. Balzo  
Chief Financial Officer  
NorthStar Healthcare Income, Inc.  
575 Lexington Avenue, 14th Floor  
New York, NY 10022

**Re: NorthStar Healthcare Income, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**File No. 000-55190**

Dear Nicholas R. Balzo:

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