



DIVISION OF
CORPORATION FINANCE

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

June 5, 2023

Christopher C. Lau
Chief Financial Officer
American Homes 4 Rent
280 Pilot Road
Las Vegas, NV 89119

Re: American Homes 4 Rent
Form 10-K for fiscal year ended December 31, 2022
Filed February 24, 2023
File No. 001-36013

Dear Christopher C. Lau:

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: Michael E. McTiernan