



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

May 2, 2018

Via E-mail

Mr. Darren J. Tangen  
Chief Financial Officer  
Colony NorthStar, Inc.  
515 South Flower Street, 44th Floor  
Los Angeles, CA 90071

**Re: Colony NorthStar, Inc.  
Form 10-K for the fiscal year ended December 31, 2017  
Filed March 1, 2018  
File No. 001-37980**

Dear Mr. Tangen:

We have completed our review of your filings. 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,

/s/ Daniel L. Gordon

Daniel L. Gordon  
Senior Assistant Chief Accountant  
Office of Real Estate and  
Commodities