



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

June 14, 2018

Via E-Mail

Edward P. Lorin  
Chief Executive Officer  
Impact Housing REIT, LLC  
23901 Calabasas Road Suite 2010  
Calabasas, CA 93102

**Re: Impact Housing REIT, LLC  
Offering Statement on Form 1-A  
Post-qualification Amendment No. 4  
Filed June 8, 2018  
File No. 024-10649**

Dear Mr. Lorin:

We have reviewed your amendment and have the following comment. Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your offering statement and the information you provide in response to this comment, we may have additional comments.

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1. We note your revisions in response to comment 2 of our prior letter. Please revise your disclosure to confirm whether the waiver of trial by jury provision applies to claims made under the federal securities laws. Please also confirm that Delaware law permits such a provision, or alternatively address any questions as to enforceability.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

Edward P. Lorin  
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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 Joshua Lobert, Staff Attorney, at (202) 551-7150 or me at (202) 551-3758 with any other questions.

Sincerely,

/s/ Sandra Hunter Berkheimer

Sandra Hunter Berkheimer  
Staff Attorney  
Office of Real Estate and  
Commodities

cc: Markley S. Roderick, Esq  
Flaster Greenberg  
Via E-Mail