



DIVISION OF
CORPORATION FINANCE

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

August 14, 2017

Via E-mail

Mitchell Sabshon
Chief Executive Officer and Chairman
InPoint Commercial Real Estate Income, Inc.
2901 Butterfield Road
Oak Brook, IL 60523

Re: InPoint Commercial Real Estate Income, Inc.
Form 10-12G
Filed May 2, 2017
File No. 000-55782

Dear Mr. Sabshon:

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,

/s/ Jennifer Gowetski

Jennifer Gowetski
Senior Counsel
Office of Real Estate and
Commodities

cc: Rosemarie Thurston
Alston & Bird LLP
Via E-mail