



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2022

Matt Lopez  
Chief Financial Officer  
Strategic Student & Senior Housing Trust, Inc.  
19900 MacArthur Blvd, Suite 250  
Irvine, CA 92612

**Re: Strategic Student & Senior Housing Trust, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed March 22, 2022**  
**File No. 333-220646**

Dear Matt Lopez:

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