



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2024

Chris Lowthert  
Chief Financial Officer  
Starwood Real Estate Income Trust, Inc.  
2340 Collins Avenue  
Miami Beach, Florida 33139

**Re: Starwood Real Estate Income Trust, Inc.**  
**Form 10-K for the year ended December 31, 2023**  
**File No. 000-56046**

Dear Chris Lowthert:

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