



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

DIVISION OF  
CORPORATION FINANCE

March 8, 2022

Brian Mitts  
Chief Financial Officer  
VineBrook Homes Trust, Inc.  
2515 McKinney Avenue, Suite 1100  
Dallas, TX 75201

**Re: VineBrook Homes Trust, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed April 30, 2021**  
**File No. 000-56274**

Dear Mr. Mitts:

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