



DIVISION OF
CORPORATION FINANCE

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

December 21, 2020

Jim Dondero
Chairman of the Board and President
NexPoint Real Estate Finance, Inc.
300 Crescent Court
Suite 700
Dallas, TX 75201

Re: NexPoint Real Estate Finance, Inc.
Draft Registration Statement on Form S-11
Submitted December 14, 2020
CIK No. 0001786248

Dear Mr. Dondero:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Justin S. Reinus, Esq.