



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2021

Brian Mitts  
Chief Financial Officer  
NexPoint Real Estate Finance, Inc.  
2515 McKinney Avenue, Suite 1100  
Dallas, TX 75201

**Re: NexPoint Real Estate Finance, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2020**  
**Filed February 25, 2021**  
**Form 10-Q for the quarterly period ended June 30, 2021**  
**Filed August 3, 2021**  
**File No. 001-39210**

Dear Mr. Mitts :

We have completed our review of your filings. 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