



DIVISION OF  
CORPORATION FINANCE

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

December 26, 2023

Brian Mitts  
Chief Financial Officer  
NexPoint Real Estate Finance, Inc.  
300 Crescent Court, Suite 700  
Dallas, Texas 75201

**Re: NexPoint Real Estate Finance, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 20, 2023**  
**File No. 333-276177**

Dear Brian Mitts:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Charles T. Haag