



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2024

Douglas Armer  
Chief Financial Officer and Head of Capital Markets  
North Haven Net REIT  
1585 Broadway, 33rd Floor  
New York, NY 10036

**Re: North Haven Net REIT**  
**Registration Statement on Form 10**  
**Filed November 14, 2023**  
**File No. 000-56611**

Dear Douglas Armer:

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

cc: Daniel B. Honeycutt, Esq.