

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

DIVISION OF CORPORATION FINANCE

January 20, 2023

Rina Paniry Chief Financial Officer STARWOOD PROPERTY TRUST, INC. 591 West Putnam Avenue Greenwich, Connecticut 06830

## Re: STARWOOD PROPERTY TRUST, INC. Form 10-K for the year ended December 31, 2021 Filed February 25, 2022 File No. 001-34436

Dear Rina Paniry:

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: Michael McTiernan