



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2023

James Dondero  
President and Chairman  
NexPoint Residential Trust, Inc.  
300 Crescent Court, Suite 700  
Dallas, Texas 75201

**Re: NexPoint Residential Trust, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 11, 2023**  
**File No. 001-36663**

Dear James Dondero:

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  
Disclosure Review Program