



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

November 22, 2016

Craig S. Allen  
Chief Financial Officer  
Burlington Capital LLC  
1004 Farnam Street, Suite 400  
Omaha, NE 68102

**Re: America First Multifamily Investors, L.P.  
Registration Statement on Form S-3  
Filed November 16, 2016  
File No.333-214656**

Dear Mr. Allen:

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

Please refer to Rule 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.

You may contact Jessica Livingston, Staff Attorney, at 202-551-3448 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti  
Legal Branch Chief  
Office of Financial Services

cc: David P. Hooper Esq. (Via E-mail)