



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2024

Jesse A. Cury  
Chief Financial Officer  
Greystone Housing Impact Investors LP  
14301 FNB Parkway, Suite 211  
Omaha, NE 68154

**Re: Greystone Housing Impact Investors LP**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-41564**

Dear Jesse A. Cury:

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 Finance