

March 30, 2022

Frank Saracino
Chief Financial Officer
BrightSpire Capital, Inc.
590 Madison Avenue, 33rd Floor
New York, NY 10022

Capital, Inc.

fiscal year ended December 31, 2021
2022

Re: BrightSpire

Form 10-K for the
Filed February 22,
File No. 001-38377

Dear Mr. Saracino:

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