

DIVISION OF CORPORATION FINANCE

Mailstop 3233

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

UNITED STATES

May 2, 2018

<u>Via E-mail</u> Mr. Darren J. Tangen Chief Financial Officer Colony NorthStar, Inc. 515 South Flower Street, 44th Floor Los Angeles, CA 90071

> Re: Colony NorthStar, Inc. Form 10-K for the fiscal year ended December 31, 2017 Filed March 1, 2018 File No. 001-37980

Dear Mr. Tangen:

We have completed our review of your filings. 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,

/s/ Daniel L. Gordon

Daniel L. Gordon Senior Assistant Chief Accountant Office of Real Estate and Commodities