



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2022

Jesse Coury  
Chief Financial Officer  
America First Multifamily Investors, L.P.  
14301 FNB Parkway, Suite 211  
Omaha, Nebraska 68154

**Re: America First Multifamily Investors, L.P.  
Registration Statement on Form S-3  
Filed on November 23, 2022  
File No. 333-268538**

Dear Jesse Coury:

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

Please refer to Rules 460 and 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.

Please contact Susan Block at 202-551-3210 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance