



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

May 2, 2018

Via E-mail

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