



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

DIVISION OF  
CORPORATION FINANCE

January 26, 2024

Dennis G. Schuh  
Chief Executive Officer and President  
Starwood Credit Real Estate Income Trust  
2340 Collins Avenue  
Miami Beach, FL 33139

**Re: Starwood Credit Real Estate Income Trust**  
**Form 10-12G**  
**Filed August 3, 2023**  
**File No. 000-56577**

Dear Dennis G. Schuh:

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

cc: Ryan Bekkerus, Esq.