

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

DIVISION OF CORPORATION FINANCE

February 4, 2025

Lisa Meyer Chief Financial Officer, Treasurer & Secretary NewLake Capital Partners, Inc. 50 Locust Ave First Floor New Canaan, CT 06840

> Re: NewLake Capital Partners, Inc. Form 10-K for the fiscal year ended December 31, 2023 File No. 000-56327

Dear Lisa Meyer:

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