



DIVISION OF
CORPORATION FINANCE

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

May 14, 2019

David J. Bryant
Chief Financial Officer
Exantas Capital Corp.
717 Fifth Avenue
New York, NY 10022

Re: Exantas Capital Corp.
Form 10-K for the year ended December 31, 2018
Filed March 11, 2019
File No. 001-32733

Dear Mr. Bryant:

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 and
Commodities