



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