



DIVISION OF  
CORPORATION FINANCE

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

June 15, 2021

G. Douglas Lanois  
Chief Financial Officer and Treasurer  
RMR Mortgage Trust  
Two Newton Place, 255 Washington Street, Suite 300  
Newton, Massachusetts 02458

**Re: RMR Mortgage Trust**  
**Registration Statement on Form S-4**  
**Filed June 9, 2021**  
**File No. 333-256951**

Dear Mr. Lanois:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Hannah Menchel at 202-551-5702 or Erin E. Martin at 202-551-3391 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction