



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2019

Anton Feingold  
Secretary  
Ares Commercial Real Estate Corp  
245 Park Avenue, 42nd Floor  
New York, New York 10167

**Re: Ares Commercial Real Estate Corp**  
**Form S-3**  
**Filed July 19, 2019**  
**File No. 333-232742**

Dear Mr. Feingold:

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 Jennifer Gowetski at 202-551-3401 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities