



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

September 14, 2017

Via E-Mail

Brian Dally  
President, Chief Executive Officer and Director  
Groundfloor Finance Inc.  
75 Fifth Street, NW, Suite 2170  
Atlanta, GA 30308

**Re: Groundfloor Finance Inc.  
Offering Statement on Form 1-A  
Post-qualification Amendment No. 50  
Filed September 6, 2017  
File No. 024-10496**

Dear Mr. Dally:

We have reviewed your amendment and have the following comment. Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your offering statement and the information you provide in response to our comment, we may have additional comments.

1. Your website appears to offer an automatic investment program whereby investors may auto-invest in loans. Please provide your analysis of how this program complies with Section 5 of the Securities Act.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

Brian Dally  
Groundfloor Finance Inc.  
September 14, 2017  
Page 2

You may contact Bryan Hough, Staff Attorney, at (202) 551-8625 or me at (202) 551-3215 if you have any questions.

Sincerely,

/s/ Kim McManus

Kim McManus  
Senior Attorney  
Office of Real Estate and  
Commodities

cc: Nick Bhargava