



DIVISION OF
CORPORATION FINANCE

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

April 27, 2022

Nick Bhargava
Executive Vice President
GROUND FLOOR FINANCE INC.
600 Peachtree Street NE
Suite 810
Atlanta, GA 30308

Re: GROUND FLOOR FINANCE INC.
Amendment No. 82 to Offering Statement on Form 1-A
Filed April 21, 2022
File No. 024-10753

Dear Mr. Bhargava:

This is to advise you that we do not intend to review your amendment.

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.

Please contact Joseph Ambrogi at 202-551-4821 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction