



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

January 24, 2018

Via E-mail

Mary Doyle  
Chief Financial Officer  
Great Ajax Corp.  
9400 SW Beaverton-Hillsdale Hwy.  
Suite 131  
Beaverton, OR 97005

**Re: Great Ajax Corp.  
Form 10-K  
Filed March 2, 2017  
File No. 001-36844**

Dear Ms. Doyle:

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,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Accounting Branch Chief  
Office of Real Estate and  
Commodities