

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

August 13, 2020

Lawrence Mendelsohn Chairman and Chief Executive Officer Great Ajax Corp. 9400 SW Beaverton-Hillsdale Hwy Suite 131 Beaverton, OR 97005

> Re: Great Ajax Corp. Form S-3 Filed August 5, 2020 File No. 333-240999

Dear Mr. Mendelsohn:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Brian D. Hirshberg, Esq.