



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2022

Mary Doyle  
Chief Financial Officer  
Great Ajax Corp.  
13190 SW 68th Parkway, Suite 110  
Tigard, Oregon 97223

**Re: Great Ajax Corp.**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed March 4, 2022**  
**File No. 001-36844**

Dear Mary 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,

Division of Corporation Finance  
Office of Real Estate & Construction