



DIVISION OF
CORPORATION FINANCE

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

August 24, 2023

Lawrence Mendelsohn
Chairman and Chief Executive Officer
Great Ajax Corp.
13190 SW 68th Parkway, Suite 110
Tigard, OR 97223

Re: Great Ajax Corp.
Registration Statement on Form S-3
Filed August 18, 2023
File No. 333-274055

Dear Lawrence 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 Catherine De Lorenzo at 202-551-3772 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Brian Hirshberg, Esq.