



DIVISION OF
CORPORATION FINANCE

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

May 29, 2024

Lawrence Mendelsohn
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 May 23, 2024
File No. 333-279640

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 Kibum Park at 202-551-6836 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Brian Hirshberg, Esq.