

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

May 16, 2019

John A. Good Chief Executive Officer Jernigan Capital, Inc. 6410 Poplar Avenue, Suite 650 Memphis, Tennessee 38119

> Re: Jernigan Capital, Inc. Registration Statement on Form S-3 Filed May 10, 2019 File No. 333-231374

Dear Mr. Good:

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 Jennifer Gowetski at 202-551-3401 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate and Commodities