



DIVISION OF  
CORPORATION FINANCE

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

February 27, 2018

Via E-mail

John H. Davis  
Chief Financial Officer  
RW Holdings NNN REIT  
3090 Bristol Street, Suite 550  
Costa Mesa, CA 92626

**Re: RW Holdings NNN REIT  
Form 10-K for the fiscal year ended December 31, 2016  
Filed April 3, 2017  
File No. 000-55776**

Dear Mr. Davis:

We issued comments to you on the above captioned filing on December 22, 2017. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by March 6, 2018.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact Eric McPhee at (202) 551-3693 or the undersigned at (202) 551-3438 with any questions.

Sincerely,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Branch Chief  
Office of Real Estate and  
Commodities