



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

March 8, 2018

Via E-mail

James W. Korth  
Chief Executive Officer  
Korth Direct Mortgage, LLC  
2937 SW 27th Avenue, Suite 307  
Miami, FL 33133

**Re: Korth Direct Mortgage, LLC  
Registration Statement on Form S-1  
Filed February 22, 2018  
File No. 333-223135**

Dear Mr. Korth:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. Specifically, you have not included audited financial statements for your most recently completed fiscal year, as required by Rules 8-02 and 8-08 of Regulation S-X. We will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request.

Sincerely,

/s/ Robert F. Telewicz, Jr.

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

cc: Holly MacDonald-Korth