



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2019

Paul Birkett  
Managing Member  
AF 2019 NPL A LLC  
228 Park Avenue South #67157  
New York, NY 10003

**Re: AF 2018 NPL A LLC**  
**Amendment No. 2 to**  
**Offering Statement on Form 1-A**  
**Filed April 3, 2019**  
**File No. 024-10947**

Dear Mr. Birkett:

We have reviewed your amended offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 2 to Offering Statement on Form 1-A

Part I

1-A: Item 1. Issuer Information, page 1

1. Please revise the company's name in the Issuer Information section of Part I of Form 1-A to reflect your name change of March 27, 2019.

Paul Birkett  
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Part II – Offering Circular  
Financial Statements, page 47

2. Please disclose the period you have designated as your fiscal year-end and provide updated financial statements in accordance with paragraph (b)(3) of Part F/S of the Form 1-A General Instructions. In addition, provide the information required by Item 9 (Management's Discussion and Analysis of Financial Condition and Results of Operations).

You may contact Michael Henderson at 202-551-3364 or Hugh West at 202-551-3872 if you have questions regarding comments on the financial statements and related matters. Please contact David Gessert at 202-551-2326 or Pam Long at 202-551-3765 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services

cc: Michael Zimmerman