

June 15, 2021

Leonard Tannenbaum
Chief Executive Officer
AFC Gamma, Inc.
525 Okeechobee Blvd., Suite 1770
West Palm Beach, FL 33401

Re: AFC Gamma, Inc.
Draft Registration

Statement on Form S-11

Filed on June 9,

2021

File No. 377-04997

Dear Mr. Tannenbaum:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Janice Adeloyle at 202-551-3034 or Maryse
Mills-Apenteng at 202-551-
3457 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction
Jeeho Lee

cc: