

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

DIVISION OF CORPORATION FINANCE

August 4, 2022

Brett Kaufman Chief Financial Officer AFC Gamma, Inc. 525 Okeechobee Blvd. Suite 1770 West Palm Beach, FL 33401

Re: AFC Gamma, Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 10, 2022 File No. 001-39995

Dear Brett Kaufman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction