



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2024

Brandon Hetzel  
Chief Financial Officer and Treasurer  
AFC Gamma, Inc.  
525 Okeechobee Boulevard, Suite 1650  
West Palm Beach, FL 33401

**Re: AFC Gamma, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-39995**

Dear Brandon Hetzel:

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