

April 14, 2022

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

Re: AFC Gamma, Inc.  
Registration

Statement on Form S-3

Filed April 5, 2022  
File No. 333-264144

Dear Mr. Tannenbaum:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Isabel

Rivera at 202-551-3518 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Jeeho M. Lee, Esq.