

August 4, 2022

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

Fiscal Year Ended December 31, 2021
2022

Re: AFC Gamma, Inc.
Form 10-K for the
Filed March 10,
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