



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2019

Thomas E. Messier  
Chief Executive Officer and Chairman of the Board  
Medalist Diversified REIT, Inc.  
11 S. 12th Street, Suite 401  
Richmond, Virginia 23219

**Re: Medalist Diversified REIT, Inc.**  
**Registration Statement on Form S-11**  
**Filed January 31, 2019**  
**File No. 333-229436**

Dear Mr. Messier:

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 Rahul K. Patel, Staff Attorney, at (202) 551-3799 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities