

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

January 2, 2020

Vikram S. Uppal Chief Executive Officer Terra Property Trust, Inc. 550 Fifth Avenue 6th Floor New York, NY 10036

> Re: Terra Property Trust, Inc. Form 10-12G Filed November 6, 2019 File No. 000-56117

Dear Mr. Uppal:

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

cc: Jake Farquharson, Esq.