



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

DIVISION OF  
CORPORATION FINANCE

Mail Room 3233

May 17, 2017

Via E-mail

Thomas Capasse  
Chief Executive Officer  
Sutherland Asset Management Corporation  
1140 Avenue of the Americas, 7th Floor  
New York, NY 10036

**Re: Sutherland Asset Management Corporation  
Registration Statement on Form S-3  
Filed May 9, 2017  
File No. 333-217810**

Dear Mr. Capasse:

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 Folake Ayoola, Senior Counsel, at (202) 551-3673 with any questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck  
Legal Branch Chief, Office of Real  
Estate and Commodities

Cc: Jay L. Bernstein, Esq.  
Clifford Chance US LLP