



DIVISION OF  
CORPORATION FINANCE

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

February 12, 2019

Frederick Herbst  
Chief Financial Officer  
Ready Capital Corporation  
1140 Avenue of the Americas, 7th Floor  
New York, NY 10036

**Re: Sutherland Asset Management Corporation**  
**Form 10-K for the year ended December 31, 2017**  
**Filed March 16, 2018**  
**File No. 001-35808**

Dear Mr. Herbst:

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 and  
Commodities