



**Benjamin Sawyer**  
Head of Corporate Actions

New York Stock Exchange  
11 Wall Street, 14<sup>th</sup> Floor  
New York, NY 10005

April 30, 2018

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 6.50% Senior Notes due 2021 of SUTHERLAND ASSET MANAGEMENT CORPORATION under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink that reads "Ben Sawyer". The signature is fluid and cursive, with a long horizontal stroke extending to the right.