

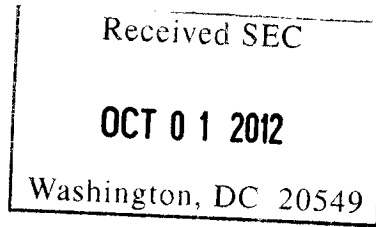


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Parasnand Madho
Director
Corporate Actions & Market Watch



File # 1-32733
CERTNYS



October 1, 2012

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

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, RESOURCE CAPITAL CORP., 8.25% Series B Cumulative Redeemable Preferred Stock, par value \$0.001 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 28, 2012. Tentative listing date – October 3, 2012.

Sincerely,