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William Slattery, CFA
Vice President
Listing Qualifications

Received SEC

MAY 31 2017

Washington, DC 20549

CERT NAS

File No. 001-37503

By Electronic Mail

May 31, 2017

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Mr. Thomas:

This is to certify that on May 31, 2017 The Nasdaq Stock Market (the "Exchange") received from **B. Riley Financial, Inc.** (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

7.50% Senior Notes Due 2027

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

William Slattery