



DIVISION OF  
CORPORATION FINANCE

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

November 17, 2014

Via Email

Rahul Agarwal  
Chief Financial Officer  
CIFC Corp.  
250 Park Avenue, 4<sup>th</sup> Floor  
New York, NY 10177

**Re: CIFC Corp.  
Form 10-K for Fiscal Year Ended December 31, 2013  
Filed March 28, 2014  
File No. 001-32551**

Dear Mr. Agarwal:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Branch Chief