

Mail Stop 4561

September 11, 2008

VIA U.S. MAIL

Mr. Jonathan Z. Cohen  
Chief Executive Officer and President  
Resource Capital Corp.  
712 5<sup>th</sup> Avenue, 10<sup>th</sup> Floor  
New York, NY 10019

**Re:   Resource Capital Corp.  
      Form 10-K for the year ended December 31, 2007  
      Filed March 17, 2008  
      File No. 001-32733**

Dear Mr. Cohen:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
*Branch Chief*