



DIVISION OF  
CORPORATION FINANCE

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

October 14, 2010

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, 2009  
File No. 1-32733**

Dear Mr. Cohen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief