



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

December 21, 2017

Via E-mail

David J. Bryant
Chief Financial Officer
Resource Capital Corp.
712 Fifth Avenue, 12th Floor
New York, NY 10019

**Re: Resource Capital Corp.
Form 10-K for the fiscal year ended December 31, 2016
Filed March 16, 2017
Form 10-Q for the interim period ended September 30, 2017
Filed November 9, 2017
File No. 1-32733**

Dear Mr. Bryant:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka
Staff Accountant
Office of Real Estate and
Commodities