

Yolanda Goettsch
Vice President
Listing Qualifications

By Electronic Mail

September 4, 2020

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on September 4, 2020 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 securities:

Depository Shares (each representing 1/1000th in a share of 7.375%
Series B Cumulative Perpetual Preferred Stock, par value \$0.0001)

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

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

Sincerely,

