



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2015

Via E-mail

Brett D. Nicholas  
Chairman of the Board, President and Chief Executive Officer  
Sequoia Residential Funding, Inc.  
c/o Citibank, N.A.  
388 Greenwich Street, 14<sup>th</sup> Floor  
New York, New York 10013

**Re: Sequoia Mortgage Trust 2012-4**  
**Form 10-K for the Fiscal Year Ended December 31, 2014**  
**Filed March 30, 2015**  
**File Nos. 333-179292-03**

Dear Mr. Nicholas:

We have completed our review of your filing. 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 filing 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 filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief

cc: Matthew Tomiak, Redwood Trust