



DIVISION OF  
CORPORATION FINANCE

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

December 13, 2022

Nicola Santoro, Jr.  
Chief Financial Officer and Chief Accounting Officer  
Rithm Capital Corp.  
799 Broadway  
New York, NY 10003

**Re: Rithm Capital Corp.**  
**Form 10-K for the year ended December 31, 2021**  
**Filed February 17, 2022**  
**File No. 001-35777**

Dear Nicola Santoro:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Real Estate & Construction