

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

February 21, 2025

Michael Nierenberg Chairman and Chief Executive Officer Rithm Acquisition Corp. 799 Broadway, 8th Floor New York, NY 10003

Re: Rithm Acquisition Corp.
Amendment No. 1 to
Registration Statement on Form S-1
Filed February 3, 2025
File No. 333-284671

Dear Michael Nierenberg:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our February 20, 2025 letter.

Amendment No. 1 to Registration Statement on Form S-1 filed February 21, 2025 Exhibits

1. We note the legal opinion from your Cayman Islands counsel, filed as exhibit 5.2, has a number of inappropriate assumptions. For example, in reference to paragraphs 2.8 and 2.10, it is not appropriate for counsel to assume away material facts underlying the opinion or any readily ascertainable facts. Please request that counsel revise the opinion to remove all inappropriate assumptions. For guidance, please refer to Section II.B.3. of Staff Legal Bulletin No. 19.

Please contact Ameen Hamady at 202-551-3891 or Wilson Lee at 202-551-3468 if you have questions regarding comments on the financial statements and related

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matters. Please contact Isabel Rivera at 202-551-3518 or Mary Beth Breslin at 202-551-3625 with any other questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Derek Dostal