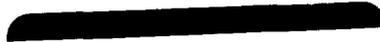


Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005



06020331

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

 **NYSE**

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January 23, 2006

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, RESOURCE CAPITAL CORP., Shares of Common Stock, par value \$0.001 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form S-1A received on January 23, 2006. Tentative listing date – January 26, 2006.

Sincerely,



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JAN 31 2006
THOMSON
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