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July 28, 2009



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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

001-34418
CERTNYS

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, SUTHERLAND ASSET MANAGEMENT CORPORATION, Common Stock, \$0.01 par value 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 8-A/A received on July 24, 2009. Tentative listing date - July 29, 2009

Sincerely,