



12027567

Edwin Mecabe  
Managing Director  
Corporate Actions & Market Watch



Received SEC

JUN 13 2012

Washington, DC 20549

CERT NYS

File No. 001-32733

June 13, 2012

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, RESOURCE CAPITAL CORP., 8.50% Series A Cumulative Redeemable Preferred Stock, par value \$0.001 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 8, 2012. Tentative listing date – June 15, 2012.

Sincerely,