



DIVISION OF
CORPORATION FINANCE

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

April 30, 2021

Via E-Mail

Michael J. Kessler, Esq.
Alston & Bird LLP
90 Park Avenue
New York, NY 10016

**Re: Ready Capital Corporation
Amended Schedule TO-I
Filed April 21, 2021
SEC File No. 005-87416**

Dear Mr. Kessler:

We have reviewed your filing and your response letter and have the following comment.

Amended Schedule TO-I

1. We note your response to prior comment 1. While not necessarily agreeing with your analysis regarding the existence of a tender offer, we have determined not to pursue the applicability of Rule 13e-3 to the offer at this time. We reserve the right to make further inquiry into this matter and make any recommendations we deem appropriate.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers & Acquisitions