



New York Stock Exchange  
11 Wall Street  
New York, NY 10005

May 5, 2021

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

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 7.875% Series A Cumulative Redeemable Preferred Stock of LUMENT FINANCE TRUST, INC. under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Sauer". The signature is written in a cursive style and is positioned above a faint, light-colored rectangular stamp or watermark.