



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 15, 2010

By U.S. Mail and facsimile to (212) 696 -9809

Ms. Kathryn F. Fagan, Chief Financial Officer
Annaly Capital Management, Inc.
1211 Avenue of the Americas, Suite 2902
New York, NY 10036

RE: Annaly Capital Management, Inc.
Form 10-K for the year ended December 31, 2009
File No. 001-13447

Dear Ms. Fagan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe
Branch Chief