

Mail Stop 4561

October 8, 2008

VIA USMAIL and FAX (310) 255-4560

Mr. Thad Brown  
Chief Financial Officer  
Anworth Mortgage Asset Corporation  
1299 Ocean Avenue, 2<sup>nd</sup> Floor  
Santa Monica, California 90401

**Re: Anworth Mortgage Asset Corporation  
Form 10-K as of December 31, 2007  
Filed on March 12, 2008  
File No. 001-13709**

Dear Mr. Thad Brown:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe  
Branch Chief