



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

December 8, 2016

Via E-mail

Mr. Charles J. Siegel  
Chief Financial Officer  
Anworth Mortgage Asset Corporation  
1299 Ocean Avenue  
Second Floor  
Santa Monica, CA 90401

**Re: Anworth Mortgage Asset Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 26, 2016  
File No. 001-13709**

Dear Mr. Siegel:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities