

Mail Stop 4561

February 12, 2008

Via U.S. Mail and Facsimile 212.207.6420

Mr. William S. Gorin  
President and Chief Financial Officer  
MFA Mortgage Investments, Inc.  
350 Park Avenue  
21<sup>st</sup> Floor  
New York, NY 10022

**Re: MFA Mortgage Investments, Inc.  
Form 10-K for fiscal year ended December 31, 2007  
Filed February 14, 2008  
Schedule 14A  
Filed April 8, 2008  
Form 10-Q filed for the period ended June 30, 2008  
Filed July 30, 2008  
File No. 001-13991**

Dear Mr. Gorin:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Robert Telewicz  
Senior Staff Accountant