



DIVISION OF  
CORPORATION FINANCE

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

November 23, 2010

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

**Re: MFA Financial, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed February 11, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 6, 2010**  
**File No. 001-13991**

Dear Mr. Gorin:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief