

Mail Stop 3010

January 28, 2010

Via U.S. Mail and Facsimile 703.373.0680

Mr. Kurt R. Harrington
Chief Financial Officer
Arlington Asset Investment Corp.
1001 Nineteenth Street North
Arlington, VA 22209

**Re: Arlington Asset Investment Corp.
 Form 10-K for fiscal year ended December 31, 2008
 Filed March 16, 2009
 Form 10-K/A for fiscal year ended December 31, 2008
 Filed April 30, 2009
 File No. 1-34374**

Dear Mr. Harrington:

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

Sincerely,

Kevin Woody
Accounting Branch Chief