



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 4561

November 19, 2008

Ronald A. Klein, Chief Executive Officer
Origen Financial, Inc.
27777 Franklin Road
Suite 1700
Southfield, MI 48034

Re: Origen Financial, Inc.
Form 10-K for the period ended December 31, 2007
Filed March 17, 2008 and amended April 29, 2008
File No. 000-50721

Dear Mr. Klien:

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

Please contact Duc Dang, Staff Attorney, at (202) 551-3386 or the undersigned at (202) 551-3785 if you have any other questions.

Sincerely,

Karen Garnett
Assistant Director