

Mail Stop 4561

October 17, 2007

Mr. Steven R. Mumma  
Chief Financial Officer  
New York Mortgage Trust, Inc.  
1301 Avenue of the Americas  
New York, NY 10019

**Re: New York Mortgage Trust, Inc.  
Form 10-K for the fiscal year ended December 31, 2006  
File No. 1-32216**

Dear Mr. Mumma:

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

Sincerely,

Kevin Woody  
Branch Chief