



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2010

Mr. Steven R. Mumma  
New York Mortgage Trust, Inc.  
52 Vanderbilt Avenue  
New York, NY 10017

**Re: New York Mortgage Trust, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**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