



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

DIVISION OF  
CORPORATION FINANCE

October 17, 2013

Via U.S. mail  
Fredric S. Starker  
Chief Financial Officer  
New York Mortgage Trust, Inc.  
275 Madison Avenue  
Suite 3200  
New York, NY 10016

**Re: New York Mortgage Trust, Inc.**  
**Form 10-K**  
**Filed March 18, 2013**  
**File No. 001-32216**

Dear Mr. Starker:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cicely LaMothe

Cicely LaMothe  
Senior Assistant Chief Accountant