

August 30, 2006

Mail Stop 4561

**Via U.S. Mail and Fax (804) 967-5826**

Mr. Robert B. Eastep  
Chief Financial Officer  
Saxon Capital, Inc.  
4860 Cox Road, Suite 300  
Glen Allen, VA 23060

RE:   **Saxon Capital, Inc.**  
      **Form 10-K for the fiscal year ended December 31, 2005**  
      **Filed March 31, 2006**  
      **Form 10-Q for the quarterly period ended March 31, 2006**  
      **File No. 1-32447**

Dear Mr. Eastep:

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

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant