



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2011

Jonathan W. Trutter  
Chief Executive Officer  
Deerfield Capital Corp.  
6250 North River Road, 9<sup>th</sup> Floor  
Rosemont, Illinois 60018

**Re: Deerfield Capital Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 23, 2010**  
**File No. 1-32551**

Dear Mr. Trutter:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2009, and related filings and we have no further comments.

Sincerely,

David Lyon  
Senior Financial Analyst