

Mail Stop 3010

September 3, 2009

VIA USMAIL and FAX (212) 696-9809

Ms. A. Alexandra Denahan  
Chief Financial Officer  
Chimera Investment Corporation  
1211 Avenue of the Americas, Suite 2902  
New York, New York 10036

**Re: Chimera Investment Corporation**  
**File No. 001-33796**  
**Form 10-K for the year ended December 31, 2008**  
**Form 10-Q for the quarter ended March 31, 2009**

Dear Ms. Alexandra Denahan:

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

Sincerely,

Jorge Bonilla  
Senior Staff Accountant