

June 17, 2010

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**  
**Form 10-K for the year ended 12/31/2009**  
**Filed 2/26/2010**  
**File Nos. 001-33796**

Dear Ms. A. 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,

Cicely LaMothe  
Branch Chief