



DIVISION OF  
CORPORATION FINANCE

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

July 31, 2023

JR Herlihy  
Chief Financial Officer  
Ellington Financial Inc.  
53 Forest Avenue  
Old Greenwich, CT 06870

**Re: Ellington Financial Inc.**  
**Form 10-K for the Fiscal Year Ending December 31, 2022**  
**Filed March 1, 2023**  
**File No. 001-34569**

Dear JR Herlihy:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction