



DIVISION OF
CORPORATION FINANCE

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

December 6, 2010

Michael R. Hough
Chief Executive Officer
Hatteras Financial Corp
110 Oakwood Drive, Suite 340
Winston Salem, North Carolina 27103

Re: Hatteras Financial Corp
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
File No. 001-34030

Dear Mr. Hough:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe
Branch Chief