



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

August 24, 2017

Via E-mail

Mr. James R. Mountain  
Chief Financial Officer  
Armour Residential REIT, Inc.  
3001 Ocean Drive, Suite 201  
Vero Beach, FL 32963

**Re:   Armour Residential REIT, Inc.  
      Form 10-K for the fiscal year ended December 31, 2016  
      Filed February 15, 2017  
      File No. 1-34766**

Dear Mr. Mountain:

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,

/s/ Eric McPhee

Eric McPhee  
Senior Staff Accountant  
Office of Real Estate & -  
Commodities