



DIVISION OF  
CORPORATION FINANCE

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

October 9, 2013

Via Email

Ms. Anne D. McCallion  
Chief Financial Officer  
PennyMac Mortgage Investment Trust  
6101 Condor Drive  
Moorpark, CA 93021

**Re: PennyMac Mortgage Investment Trust  
Form 10-K  
Filed February 28, 2013  
File No. 001-34416**

**Form 10-Q  
Filed May 10, 2013  
File No. 001-34416**

Dear Ms. McCallion:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cicely LaMothe

Cicely LaMothe  
Senior Assistant Chief Accountant