



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

DIVISION OF  
CORPORATION FINANCE

April 8, 2019

Mary Risky  
Chief Financial Officer  
Two Harbors Investment Corp.  
575 Lexington Avenue  
Suite 2930  
New York, NY 10022

**Re: Two Harbors Investment Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 27, 2019**  
**File No. 001-34506**

Dear Ms. Risky:

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 and  
Commodities