



DIVISION OF
CORPORATION FINANCE

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

Mailstop 3233

January 4, 2016

Via E-mail

Ms. Christine Battist
Chief Financial Officer
Silver Bay Realty Trust Corp.
3300 Fernbrook Lane North, Suite 210
Plymouth, MN 55447

**Re: Silver Bay Realty Trust Corp.
Form 10-K for the fiscal year ended December 31, 2014
Filed February 26, 2015
File No. 001-35760**

**Form 8-K for the quarterly period ended September 30, 2015
Filed November 4, 2015
File No. 001-35760**

Dear Ms. Battist:

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 in the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.
Accounting Branch Chief
Office of Real Estate and
Commodities