

Mail Stop 4561

November 5, 2007

VIA U.S. MAIL AND FAX (505) 989-8156

Mr. Garrett Thornburg  
Chief Executive Officer  
Thornburg Mortgage, Inc.  
150 Washington Avenue, Suite 302  
Santa Fe, NM 87501

**Re: Thornburg Mortgage, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed March 1, 2007  
File No. 1-11914**

Dear Mr. Thornburg:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
*Branch Chief*