

May 12, 2009

Mail Stop 3010

Mr. Clarence G. Simmons
Chief Financial 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, 2007
 Forms 10-Q for the quarters ended March 31, June 30 and
 September 30, 2008
 Definitive Proxy Statement
 File No. 001-11914**

Dear Simmons:

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

Sincerely,

Daniel L. Gordon
Branch Chief