



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

November 5, 2009

Timothy O'Brien  
Vice President  
Two Harbors Investment Corp.  
601 Carlson Parkway, Suite 330  
Minnetonka, MN 55305

**Re: Two Harbors Investment Corp.  
Form 8-K/A, Item 4.01  
Filed on November 4, 2009  
File No. 001-34506**

Dear Mr. O'Brien:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant