



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

DIVISION OF  
CORPORATION FINANCE

February 21, 2017

Mail Stop 4720

Via E-mail

Mr. James G. Mackey  
Chief Financial Officer  
Federal Home Loan Mortgage Corporation  
8200 Jones Branch Drive  
McLean, VA 22102

**Re: Federal Home Loan Mortgage Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 18, 2016  
File No. 001-34139**

Dear Mr. Mackey:

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,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan  
Senior Technical and Policy Advisor  
Office of Financial Services