



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2024

Christian Lown  
Executive Vice President and Chief Financial Officer  
Federal Home Loan Mortgage Corporation  
8200 Jones Branch Drive  
McLean, VA 22102-3110

**Re: Federal Home Loan Mortgage Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-34139**

Dear Christian Lown:

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,

Division of Corporation Finance  
Office of Finance