

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

Mail Stop 3233

February 1, 2017

VIA E-MAIL
Mr. Glenn A. Votek
Chief Financial Officer
Annaly Capital Management, Inc.
1211 Avenue Of Americas, Suite 2902
New York, New York 10036

Re: Annaly Capital Management, Inc.

Form 10-K for the year ended December 31, 2015

Filed February 26, 2016

Form 8-K dated August 3, 2016

Filed August 3, 2016 File No. 001-13447

Dear Mr. Votek:

We have completed our review of your filings. 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/ Daniel L. Gordon

Daniel L. Gordon Senior Assistant Chief Accountant Office of Real Estate and Commodities