



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

April 23, 2018

Via E-mail
Mr. Glenn A. Votek
Chief Financial Officer (Principal Financial Officer)
Annaly Capital Management, Inc.
1211 Avenue of the Americas
New York, New York 10036

Re: Annaly Capital Management, Inc.
Form 10-K for the fiscal year ended December 31, 2017
Filed February 16, 2018
File No. 001-13447

Dear Mr. Votek:

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/ Wilson K. Lee

Wilson K. Lee
Senior Staff Accountant
Office of Real Estate and
Commodities