February 18, 2010

VIA USMAIL and FAX (310) 255-4560

Mr. Thad M. Brown Chief Financial Officer Anworth Mortgage Asset Corporation 1299 Ocean Avenue, 2nd Floor Santa Monica, California 90401

> Re: Anworth Mortgage Asset Corporation Form 10-K as of December 31, 2008 Filed on March 12, 2009 File No. 001-13709

Dear Mr. Thad M. Brown:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jessica Barberich Assistant Chief Accountant