

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3233

March 23, 2018

<u>Via E-Mail</u> Lloyd McAdams Chairman and Chief Executive Officer Anworth Mortgage Asset Corporation 1299 Ocean Avenue, Second Floor Santa Monica, California 90401

## Re: Anworth Mortgage Asset Corporation Registration Statement on Form S-3 Filed March 15, 2018 File No. 333-223697

Dear McAdams:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joshua Lobert, Staff Attorney, at (202) 551-7150 with any questions.

Sincerely,

/s/ Coy Garrison

Coy Garrison Special Counsel Office of Real Estate and Commodities

cc: Mark Kelson, Esq. Greenberg Traurig, LLP