Via U.S. Mail and Facsimile 212.207.6420

Mr. William S. Gorin President and Chief Financial Officer MFA Mortgage Investments, Inc. 350 Park Avenue 21st Floor New York, NY 10022

Re: MFA Mortgage Investments, Inc.

Form 10-K for fiscal year ended December 31, 2007

Filed February 14, 2008

Schedule 14A Filed April 8, 2008

Form 10-Q filed for the period ended June 30, 2008

Filed July 30, 2008 File No. 001-13991

Dear Mr. Gorin:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Robert Telewicz Senior Staff Accountant