



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

DIVISION OF
CORPORATION FINANCE

November 23, 2010

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

Re: MFA Financial, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 11, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 6, 2010
File No. 001-13991

Dear Mr. Gorin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief