



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2015

Via Email

Mr. James R. Mountain  
Chief Financial Officer  
Javelin Mortgage Investment Corp.  
3001 Ocean Drive, Suite 201  
Vero Beach, FL 32963

**Re: Javelin Mortgage Investment Corp  
Form 10-K  
Filed March 6, 2014  
File No. 001-35673**

**Form 10-Q  
Filed November 3, 2014  
File No. 001-35673**

Dear Mr. Mountain:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon  
Senior Assistant Chief Accountant