Mail Stop 4561

Angelo R. Mozilo Chairman of the Board of Directors and Chief Executive Officer Countrywide Financial Corporation 4500 Park Granada Calabasas, CA 91302 By U.S. Mail and facsimile to (818) 225-4280

Re: Countrywide Financial Corporation Form 10-K for the Fiscal Year ended December 31, 2006 Form 8-K filed January 31, 2008 Form 10-K for the Fiscal Year ended December 31, 2007 File No. 001-12331-01

Dear Mr. Mozilo:

We have completed our review of your Form 10-Ks and related filings and have no further comments at this time.

Sincerely,

Hugh West Accounting Branch Chief