



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

DIVISION OF
CORPORATION FINANCE

April 8, 2019

Mary Risky
Chief Financial Officer
Two Harbors Investment Corp.
575 Lexington Avenue
Suite 2930
New York, NY 10022

Re: Two Harbors Investment Corp.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed February 27, 2019
File No. 001-34506

Dear Ms. Risky:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities