

**ARMOUR Residential REIT, Inc.**  
3001 Ocean Drive, Suite 201  
Vero Beach, FL 32963

March 24, 2011

**VIA EDGAR**

Mr. Thomas Kluck  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: ARMOUR Residential REIT, Inc.  
Form S-3D Filed on March 21, 2011  
File No. 333-172972**

Dear Mr. Kluck:

The undersigned, as Co-Chief Executive Officer of ARMOUR Residential REIT, Inc. (the "Company") hereby requests, pursuant to Rule 477 under the Securities Act of 1933, as amended (the "Securities Act"), that the Securities and Exchange Commission (the "Commission") consent to the withdrawal of the Registration Statement on Form S-3D, File No. 333-172972 (the "Registration Statement"), filed with the Commission on March 21, 2011, together with all amendments and exhibits thereto.

The Registration Statement has not been declared effective and no shares of common stock of the Company have been or will be issued or sold under the Registration Statement. The Company requests that, in accordance with Rule 457(p) under the Securities Act, all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

If you have any questions or comments, or if you require further information or documentation regarding the foregoing, please do not hesitate to contact Mark Liu at (305) 982-5693.

Very truly yours,

ARMOUR Residential REIT, Inc.

By: /s/ Jeffrey J. Zimmer  
Jeffrey J. Zimmer  
Co-Chief Executive Officer