

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

DIVISION OF CORPORATION FINANCE

June 19, 2013

<u>Via E-mail</u> Robert Colligan Chief Financial Officer Chimera Investment Corporation 1211 Avenue of the Americas Suite 2902 New York, New York 10036

> Re: Chimera Investment Corporation Form 10-Q for the quarterly period ended September 30, 2011 Filed November 18, 2011 Form 10-K for the fiscal year ended December 31, 2011 Filed March 8, 2013 File No. 1-33796

Dear Mr. Colligan:

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/ Jessica Barberich

Jessica Barberich Assistant Chief Accountant