



Silvio (Joe) Conte
DIRECTOR
CORPORATE ACTIONS & MARKET WATCH

20 Broad Street, 17th Floor
New York, NY 10005
T +1 212 656 5024
F +1 212 656 5893
sconte@nyx.com

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Received SEC
FEB 10 2011
Washington, DC 20549

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February 10, 2011

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, TWO HARBORS INVESTMENT CORP., Common Stock, \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 10, 2011. Tentative listing date – February 11, 2011.

Sincerely,