

Ellington Financial LLC  
53 Forest Avenue  
Old Greenwich, Connecticut 06870

December 15, 2009

**VIA EDGAR**

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

RE: Ellington Financial LLC  
Registration Statement on Form S-11 (File No. 333-160562)

Dear Mr. Kluck:

On December 8, 2009, Ellington Financial LLC (the "Company") submitted a request for acceleration of effectiveness of the Registration Statement on Form S-11 (Registration No. 333-160562), as amended (the "Registration Statement") to 4:00 p.m., Eastern time, on December 10, 2009 or as soon thereafter as practicable. The Company hereby withdraws its request for acceleration of the Registration Statement. The Company may resubmit a request for acceleration of the Registration Statement at a later time.

If you have questions or comments concerning this withdraw, please contact the undersigned at (203) 698-1200 or Daniel M. LeBey, at (804) 788-7366.

Very truly yours,

Ellington Financial LLC

By: /s/ Eric Bothwell

Name: Eric Bothwell

Title: Chief Operating Officer

cc: Charles Cotter, Esq.  
Daniel M. LeBey, Esq.