

ELLINGTON FINANCIAL LLC

53 Forest Avenue  
Old Greenwich, Connecticut 06870

September 27, 2017

**VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Ms. Stacie D. Gorman

**Ellington Financial LLC**  
**Registration Statement on Form S-4 (File No. 333-220444)**

Dear Ms. Gorman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Ellington Financial LLC (the “Company”) hereby requests acceleration of effectiveness of the above-captioned Registration Statement to 4:00 p.m. on September 29, 2017, or as soon thereafter as practicable.

The Company requests that it be notified of such effectiveness by a telephone call to Daniel M. LeBey of Vinson & Elkins LLP at (804) 327-6310.

Very truly yours,

ELLINGTON FINANCIAL LLC

By: /s/ Laurence Penn

Name: Laurence Penn

Title: Chief Executive Officer and President