

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

August 18, 2021

James Mountain Chief Financial Officer Armour Residential REIT, Inc. 3001 Ocean Drive, Suite 201 Vero Beach, FL 32963

> Re: Armour Residential REIT, Inc. Form 10-K for the year ended December 31, 2020 Filed February 17, 2021 File No. 001-34766

Dear Mr. Mountain:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Gordon Harper