

NEW YORK MORTGAGE TRUST INC

Form RW

August 10, 2005

New York Mortgage Trust, Inc.

1301 Avenue of the Americas  
New York, NY 10019  
(212) 634-9400

August 9, 2005

Via Facsimile (202) 772-9209

Securities and Exchange Commission

450 Fifth Street, NW  
Washington, DC 20549

**Re: New York Mortgage Trust, Inc.**  
**Withdrawal of Registration Statement on Form S-11**  
**File No. 333-125650**

To Whom It May Concern:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the Act), New York Mortgage Trust, Inc. (the Company) hereby requests that the Securities and Exchange Commission (the Commission) consent to the withdrawal of the Company's registration statement on Form S-11 (File No. 333-125650) filed on June 8, 2005, together with all exhibits thereto (the Registration Statement).

The Company is requesting the withdrawal of the Registration Statement because it is now eligible to register its securities on Form S-3 under the Act. The Company advises the Commission that the Registration Statement was never declared effective and that no securities have been sold in connection with the Registration Statement.

Respectfully submitted,

/s/ MICHAEL I. WIRTH

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Michael I. Wirth  
Executive Vice President and Chief  
Financial Officer

cc: Jennifer Gowetski,  
Securities and Exchange Commission