

Two Harbors Investment Corp.
Form 8-K
April 18, 2012

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K

Current Report

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 18, 2012

Two Harbors Investment Corp.

(Exact name of registrant as specified in its charter)

Maryland
(State or other jurisdiction
of incorporation)

001-34506
(Commission
File Number)

27-0312904
(I.R.S. Employer
Identification No.)

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601 Carlson Parkway, Suite 150

Minnetonka, MN 55305

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (612) 629-2500

Not Applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events

The registrant is filing this Current Report on Form 8-K to file the Consent of Independent Registered Public Accounting Firm of Ernst & Young LLP to the incorporation by reference in the Registration Statements (Form S-3 Nos. 333-160199, 333-163034, 333-170251, 333-175327, 333-171357) of their reports dated February 28, 2012, with respect to the consolidated financial statements of Two Harbors Investment Corp., included in the registrant's Annual Report on Form 10-K for the year ended December 31, 2011, filed with the Securities and Exchange Commission. The Consent of Independent Registered Public Accounting Firm of Ernst & Young LLP is set forth in Exhibit 23.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

| Exhibit No. | Description |
|--------------------|---|
| 23.1 | Consent of Independent Registered Public Accounting Firm of Ernst & Young LLP |

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TWO HARBORS INVESTMENT CORP.

By: /s/ TIMOTHY W. O BRIEN
Timothy O Brien
Secretary and General Counsel

Date: April 18, 2012