

February 7, 2024

Richard G. Rodick  
Chief Financial Officer  
Altisource Asset Management Corp  
5100 Tamarind Reef  
Christiansted, U.S. Virgin Islands 00820

Management Corp

Year Ended December 31, 2022

2023

Re: Altisource Asset

Form 10-K for the

Filed March 27,

File No. 001-36063

Dear Richard G. Rodick:

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