

December 29, 2022

Gregory Ritts
General Counsel
ALTISOURCE PORTFOLIO SOLUTIONS S.A.
33, Boulevard Prince Henri
L-1724 Luxembourg
Grand Duchy of Luxembourg

PORTFOLIO SOLUTIONS S.A.
Statement on Form S-3
2022

Re: ALTISOURCE
Registration
Filed December 12,
File No. 333-268761

Dear Gregory Ritts:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Pandit at (202) 551-6022 with any questions.

Please contact Rucha

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Max Kirchner