

January 12, 2022

William Shepro  
Chairman and Chief Executive Officer  
Altisource Portfolio Solutions S.A.  
40, avenue Monterey  
L-2163 Luxembourg  
Grand Duchy of Luxembourg

Portfolio Solutions S.A.

Fiscal Year Ended December 31, 2020

2021

Re: Altisource

Form 10-K for the

Filed March 11,

File No. 001-34354

Dear Mr. Shepro:

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 Trade & Services