

January 4, 2024

Greg 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
2023

Re: Altisource
Registration
Filed December 28,
File No. 333-276301

Dear Greg 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:

Will Burns