



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 6, 2025

Glen Messina  
President and Chief Executive Officer  
Onity Group Inc.  
1661 Worthington Road, Suite 100  
West Palm Beach, FL 33409

**Re: Onity Group Inc.**  
**Amendment No. 1 to Registration Statement on Form S-3/A**  
**Filed June 2, 2025**  
**File No. 333-287172**

Dear Glen Messina:

We have reviewed your amended filing and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Correspondence dated June 2, 2025

General

1. We note your response and revised cover page disclosure. The revised disclosure regarding "fixed or negotiated prices" or quoted prices if/when listed does not constitute a method or formula for a sales price. Please revise to provide a price or method or formula. Alternatively, you may consider Rule 430B.

Please contact Eric Envall at 202-551-3234 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance

June 6, 2025

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