



DIVISION OF
CORPORATION FINANCE

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

December 3, 2010

Via U.S. Mail and Facsimile 813.286.2154

Kimberly Perez
Vice President and Chief Financial Officer
Walter Investment Management Corp.
3000 Bayport Drive, Suite 1100
Tampa, FL 33607

Re: Walter Investment Management Corp.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 2, 2010
Form 10-Q for the period ended March 31, 2010
Filed May 5, 2010
File No. 1-13417

Dear Ms. Perez:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jessica Barberich
Assistant Chief Accountant