



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

December 27, 2017

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

**Re: Altisource Portfolio Solutions S.A.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 16, 2017**  
**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,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications