



DIVISION OF  
CORPORATION FINANCE

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

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

**Re: Altisource Portfolio Solutions S.A.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed March 11, 2021**  
**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