



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

September 17, 2015

P.J. Himelfarb  
Weil, Gotshal & Manges LLP  
1300 Eye Street NW, Suite 900  
Washington, DC 20005-3314

**Re: Home Loan Servicing Solutions, Ltd.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 1, 2015  
File No. 001-35431**

Dear Ms. Himelfarb:

As requested, we return to you materials provided supplementally for our review by letter dated June 3, 2015.

Sincerely,

Jessica Livingston  
Attorney-Advisor  
Office of Financial Services I