



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

October 11, 2017

Via E-mail

Mr. Robin N. Lowe  
Chief Financial Officer  
Altisource Asset Management Corporation  
36C Strand Street  
Christiansted, Virgin Islands 00820

**Re: Altisource Asset Management Corporation  
Form 10-K for the fiscal year ended December 31, 2016  
Filed March 1, 2017  
File No. 001-36063**

Dear Mr. Lowe:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

General

1. We note that substantially all of your revenue for all periods presented was generated through your asset management agreement with Altisource Residential Corporation ("RESI"). To the extent you have a significant customer, please tell us whether you considered providing RESI's 2016 financial statements or a statement referring investors to a publicly-available website with its SEC filed financial information.

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.

Mr. Robin N. Lowe  
Altisource Asset Management Corporation  
October 11, 2017  
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You may contact Becky Chow, Staff Accountant, at (202) 551-6524, or me at (202) 551-3395 with any questions.

Sincerely,

/s/ Isaac Esquivel

Isaac Esquivel  
Staff Accountant  
Office of Real Estate and  
Commodities