



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

October 30, 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 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/ Isaac Esquivel

Isaac Esquivel  
Staff Accountant  
Office of Real Estate and  
Commodities