



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