



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2018

Derek W. Stark, Esq.  
Senior Managing Director and Chief Legal Officer  
New PennyMac Financial Services, Inc.  
3043 Townsgate Road  
Westlake Village, California 91361

**Re: New PennyMac Financial Services, Inc.**  
**Registration Statement on Form S-4**  
**Filed August 2, 2018**  
**File No. 333-226531**

Dear Mr. Stark:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services