



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

February 7, 2011

Via U.S. mail and facsimile

Mr. Jerome J. Selitto
President and Chief Executive Officer
PHH Corporation
3000 Leadenhall Road
Mt. Laurel, New Jersey 08054

**Re: PHH Corporation
Form 10-K for the year ended December 31, 2009
Schedule 14A and Amendment to Schedule 14A
Forms 10-Q for the quarterly periods ended March 31, 2010,
June 30, 2010, and September 30, 2010
File No. 001-07797**

Dear Mr. Selitto:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael R. Clampitt
Senior Attorney