



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2022

Glen A. Messina  
President and Chief Executive Officer  
Ocwen Financial Corporation  
1661 Worthington Road  
Suite 100  
West Palm Beach, Florida 33409

**Re: Ocwen Financial Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 25, 2022**  
**Form 10-Q for the Quarterly Period Ended March 31, 2022**  
**Filed May 5, 2022**  
**Form 8-K Dated May 5, 2022**  
**Filed May 5, 2022**  
**File No. 001-13219**

Dear Mr. Messina:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Finance