



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