



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2016

Ben Bresnahan  
Chief Operating Officer  
Foundation Asset Management, LP  
81 Main Street, Suite 306  
White Plains, NY 10601

**Re: Stewart Information Services Corporation  
Amendment No. 2 to Preliminary Proxy Statement filed on Schedule 14A  
filed by Foundation Asset Management, LP, et. al.  
Filed August 16, 2016  
File No. 001-02658**

Dear Mr. Bresnahan:

We have reviewed the above-captioned filing, and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

General

1. We note your response to comment 3. Please supplementally provide us with a copy of the referenced reports and support for the estimates included on page 2 or revise the preliminary proxy to delete such disclosure.

You may contact Jennifer López, Attorney-Adviser, at (202) 551-3792 or me at (202) 551-3266 with any other questions.

Sincerely,

/s/ Nicholas P. Panos

Nicholas P. Panos  
Senior Special Counsel  
Office of Mergers & Acquisitions

cc: Steven Wolosky, Esq.  
Olshan Frome Wolosky