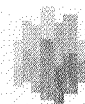
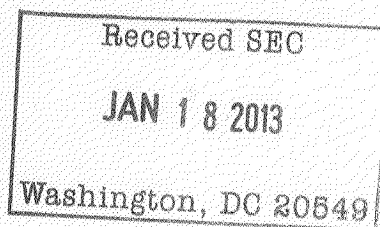


Parasand Madho
Director
Corporate Actions & Market Watch



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January 18, 2013

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Walter Investment Management Corp., Common Stock, par value \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 17, 2013. Tentative listing date -- January 23, 2013.

Sincerely,