

Edwin Mecabe  
Managing Director  
Corporate Actions & Market Watch

Received SEC

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Washington, DC 20549



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December 7, 2012

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, ALTISOURCE RESIDENTIAL CORPORATION, Class B Common Stock, par value \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 4 to Form 10 received on December 5, 2012. Tentative listing date – December 13, 2012.

Sincerely,

A handwritten signature in black ink, appearing to read "Edwin Mecabe".