



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

DIVISION OF  
CORPORATION FINANCE

February 7, 2024

Richard G. Rodick  
Chief Financial Officer  
Altisource Asset Management Corp  
5100 Tamarind Reef  
Christiansted, U.S. Virgin Islands 00820

**Re: Altisource Asset Management Corp**  
**Form 10-K for the Year Ended December 31, 2022**  
**Filed March 27, 2023**  
**File No. 001-36063**

Dear Richard G. Rodick:

We have completed our review of your filing. 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 Real Estate & Construction