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Will Slattery  
Vice President  
Listing Qualifications

U.S. SECURITIES AND EXCHANGE COMMISSION  
JUL 21 2009  
Washington, DC 20549

CECINAS  
001-34354

*By Facsimile and First Class Mail*

July 16, 2009

Ms Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on July 13, 2009 The Nasdaq Stock Market (the "Exchange") received from **Altisource Portfolio Solutions S.A.** (the "Registrant") a copy of the Registrant's application on Form 1012(b) for the registration of the following security:

Common Stock, \$1.00 par value per share

We further certify that the security described above has been approved by the Exchange for listing and registration

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*William Slattery*