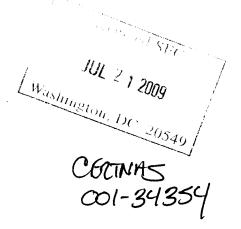


Will Slattery Vice President Listing Qualitications

. A 0 0.11 5.2 111. ·.....



By Facsinile and First Class Mail

July 16, 2009

Ms. Ceeile 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 10 12(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.

Sincerel

Illiam Slatz

P.2/2