

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

Mail Stop 4720

June 17, 2009

Mr. David J. Gunter Executive Vice President and Chief Financial Officer Ocwen Financial Corporation 1661 Worthington Road, Suite 100 West Palm Beach, Florida 33409

Re: Ocwen Financial Corporation

Form 10-K for Fiscal Year Ended December 31, 2008

Filed March 12, 2009 File No. 1-13219

Dear Mr. Gunter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Angela Connell Reviewing Accountant