

September 6, 2022

Leah E. Hutton
Senior Vice President and Deputy General Counsel
Ocwen Financial Corp
1661 Worthington Road, Suite 100
West Palm Beach, Florida 33409

Corp

Statement on Form S-3

2022

Re: Ocwen Financial

Registration

Filed August 30,

File No. 333-267166

Dear Ms. Hutton:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance

cc:

John P. Berkery