

August 24, 2022

Glen A. Messina
President and Chief Executive Officer
Ocwen Financial Corporation
1661 Worthington Road
Suite 100
West Palm Beach, Florida 33409

Corporation

Fiscal Year Ended December 31, 2021

2022

Quarterly Period Ended March 31, 2022

5, 2022

Re: Ocwen Financial

Form 10-K for the

Filed February 25,

Form 10-Q for the

Filed May 5, 2022

Form 8-K Dated May

Filed May 5, 2022

File No. 001-13219

Dear Mr. Messina:

We have completed our review of your filings. 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 Finance