
Section 1: CORRESP

WMIH CORP.
800 Fifth Avenue, Suite 4100
Seattle, Washington 98104

May 29, 2018

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
100 F. Street, N.E.
Washington, D.C. 20549
Attention: Michael Clappitt and David Gessert

**Re: WMIH Corp.
Registration Statement on Form S-4
Filed March 23, 2018
File No. 333-223862**

Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, WMIH Corp. (the "Registrant") hereby requests acceleration of the effectiveness of the above-referenced Registration Statement on Form S-4, as amended by Amendment No. 1 and Amendment No. 2 thereto, so that it will become effective at 4:00 p.m., Eastern Time, on Thursday, May 31, 2018 or as soon thereafter as is practicable.

In connection with the foregoing request for acceleration of effectiveness, the Registrant hereby acknowledges the following:

- the Registrant is responsible for the adequacy and accuracy of the disclosure in the filing;
- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Please contact Elizabeth Cooper (212-455-3407) of Simpson Thacher & Bartlett LLP with any questions you may have regarding this request. In addition, please notify Ms. Cooper by telephone when this request for acceleration has been granted.

WMIH CORP.

By: /s/ Charles Edward Smith

Name: Charles Edward Smith, Esq.

Title: Chief Legal Officer and Secretary

cc: Securities and Exchange Commission
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