



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 5, 2008

Mr. Ernest J. Scheidemann  
VP, Treasurer and CFO  
WCI Communities, Inc.  
24301 Walden Center Drive  
Bonita Springs, FL 34134

**RE: Form 10-K for the fiscal year ended December 31, 2006  
Forms 10-Q for the quarters ended March 31, 2007, June 30, 2007 and  
September 30, 2007  
File No. 1-31255**

Dear Mr. Scheidemann:

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

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker  
Accounting Branch Chief