



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

April 18, 2017

Via E-Mail

Matthew R. Zaist  
President and Chief Executive Officer  
William Lyon Homes, Inc.  
4695 MacArthur Court, 8<sup>th</sup> Floor  
Newport Beach, CA 92660

**Re: William Lyon Homes, Inc.  
Registration Statement on Form S-4  
Filed April 13, 2017  
File No. 333-217299**

Dear Mr. Zaist:

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 Frank Pigott at 202-551-3570 or me at 202-551-3765 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction

cc: Michael A. Treska, Esq.  
Latham & Watkins LLP