



DIVISION OF
CORPORATION FINANCE

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

January 3, 2007

via U.S. mail and facsimile

Ian G. Cockwell
President and Chief Executive Officer
Brookfield Homes Corporation
8500 Executive Park Avenue, Suite 300
Fairfax, Virginia 22031

**Re: Brookfield Homes Corporation
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed February 27, 2006
File No. 1-31524**

Dear Mr. Cockwell:

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 Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot at (202) 551-3738 or me at (202) 551-3689.

Sincerely,

John Hartz
Senior Assistant Chief
Accountant