



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

August 6, 2009

**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, 2008  
Filed February 13, 2009  
Definitive Proxy Statement on Schedule 14A  
Filed February 19, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
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, me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters. For other comments, please contact Chambre Malone, Staff Attorney, at (202) 551-3262, or in her absence, Andrew Schoeffler, Senior Staff Attorney, at (202) 551-3748.

Sincerely,

Terence O'Brien  
Accounting Branch Chief