



DIVISION OF
CORPORATION FINANCE

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

June 26, 2008

Mr. Thomas Krobot
President and Chief Executive Officer, Ashton Woods USA L.L.C.
1080 Holcomb Bridge Rd. Bldg 200, Suite 350
Roswell, GA 30076

Re: Ashton Woods USA L.L.C.
Form 10-K for the fiscal year ended May 31, 2007
Form 10-Q for the period ended November 30, 2007
File No. 333-129906

Dear Mr. Krobot:

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 questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202) 551-3709 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Branch Chief