



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2019

Michael Gilmore  
Chief Executive Officer  
Gilmore Homes - Gilmore Loans LLC  
5401 Old National Highway, #419  
Atlanta, GA 30349

**Re: Gilmore Homes - Gilmore Loans LLC**  
**Amendment No. 8 to**  
**Offering Statement on Form 1-A**  
**Filed December 6, 2019**  
**File No. 024-11011**

Dear Mr. Gilmore:

We have reviewed your amended offering statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 5, 2019 letter.

Form 1-A

General

1. We note that your website discloses that the "company now has capital to build in 2019, the first four (4) GILMORE HOMES which equity has been raised for a loan." Please tell us whether the company has been capitalized since the date your initial Form 1-A was filed through and including the date of your response to this comment. To the extent capitalized, please quantify to us the amount of funding received to date.

Michael Gilmore  
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You may contact Paul Cline at 202-551-3851 or Wilson Lee at 202-551-3468 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Burr at 202-551-5833 or Jennifer Gowetski at 202-551-3401 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction