



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2021

James Allen  
Executive Vice President and Chief Financial Officer  
Forestar Group Inc.  
2221 E. Lamar Blvd.  
Suite 790  
Arlington, Texas 76006

**Re: Forestar Group Inc.**  
**Registration Statement on Form S-3**  
**Filed October 1, 2021**  
**File No. 333-259985**

Dear Mr. Allen:

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 Patrick Costello at 202-551-8742 or Pam Long at 202-551-3765 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction