



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

May 15, 2018

Kai Haakon E. Liekefett, Esq.
Sidley Austin LLP
787 Seventh Avenue
New York, NY 10019

Re: HomeStreet, Inc.
Additional Definitive Soliciting Material filed by HomeStreet, Inc.
Filed May 14, 2018
File No. 1-35424

Dear Mr. Liekefett:

We have reviewed the above-captioned filing, and have the following comments. In our comments, we may ask you to provide us with information so we may better understand the disclosure.

Exhibit 1

1. We note the disclosure on slides 4 through 6. Please provide us with the legal basis for your conclusion that HomeStreet “properly” disclosed information about all loans, with a focus on federal securities law requirements.
2. Please provide us with support for the assertion on slide 7 that Mr. Mason was “incredibly successful” in conducting the Fidelity Federal Bank turnaround.

* * *

Please contact David Plattner, Special Counsel, at (202) 551-8094, or me, at (202) 551-3619, if you have any questions regarding our comments.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions