



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2014

Via E-mail

Douglas F. Bauer  
Chief Executive Officer  
Tri Pointe Homes, Inc.  
19520 Jamboree Road, Suite 200  
Irvine, CA 92612

**Re: Tri Pointe Homes, Inc.  
Amendment No.1 to Preliminary Proxy Statement on Schedule PREM14A  
Response dated April 21, 2014  
File No. 001-35796**

Dear Mr. Bauer:

We have reviewed your response letter dated April 21, 2014 and have the following comments.

Certain Financial Projections, page 151

1. We note that, in response to comment two in our letter dated April 10, 2014, the proposed changes in your supplemental response state that TriPointe's projections are based upon "verifiable historical data" supplied by management of Weyerhaeuser and WRECO; however, it is unclear to us whether all of the references to assumptions, including cost assumptions, were those supplied by management of Weyerhaeuser and WRECO and, if so, how these assumptions are categorized as verifiable historical data. Please advise.
2. Please remove the statement "[r]eaders of this proxy statement are cautioned not to rely on the summary of TRI Pointe's WRECO-Projections set forth below."

Douglas F. Bauer  
Tri Pointe Homes, Inc.  
May 2, 2014  
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You may contact Tracey Smith, Staff Accountant, at (202) 551-3736 or Terence O'Brien, Accounting Branch Chief, at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Era Anagnosti, Staff Attorney, at (202) 551-3369 or Craig Slivka, Special Counsel, at (202) 551-3729 with any other questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long  
Assistant Director

cc: Via E-mail  
Michael Flynn, Esq.  
Brian J. Lane, Esq.  
Keith P. Bishop, Esq.