



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 10, 2016

Via E-mail

John M. Stephens  
Chief Financial Officer  
The New Home Company Inc.  
85 Enterprise, Suite 450  
Aliso Viejo, California 92656

**Re: The New Home Company Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 26, 2016  
File No. 1-36283**

Dear Mr. Stephens:

We have completed our review of your filing. 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.

Sincerely,

/s/ John Cash, *for*

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction