



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 30, 2018

Via E-Mail

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

**Re: The New Home Company Inc.  
Registration Statement on Form S-3  
Filed January 22, 2018  
File No. 333-222645**

Dear Mr. Stephens:

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.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and Construction

cc: Via E-Mail  
Jeffrey E. Beck, Esq.  
Kevin Zen, Esq.

Mr. John M. Stephens  
The New Home Company Inc.  
January 30, 2018  
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