



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

August 7, 2017

Via E-Mail

Mr. H. Lawrence Webb  
Chairman and Chief Executive 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-4  
Filed August 3, 2017  
File No. 333-219647**

Dear Mr. Webb:

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  
Charles K. Ruck, Esq.  
Michael A. Treska, Esq.

Mr. H. Lawrence Webb  
The New Home Company Inc.  
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Latham & Watkins LLP  
650 Town Center Drive, 20th Floor  
Costa Mesa, CA 92626