



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

October 31, 2017

Dale Francescon  
Co-Chief Executive Officer  
Century Communities, Inc.  
8390 East Crescent Parkway, Suite 650  
Greenwood Village, CO 80111

**Re: Century Communities, Inc.  
Registration Statement on Form S-4  
Filed October 26, 2017  
File No. 333-221154**

Dear Mr. Francescon:

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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

cc: Mark J. Kelson, Esq.  
William Wong, Esq.