



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

DIVISION OF  
CORPORATION FINANCE

February 8, 2021

John Ho  
Chief Executive Officer  
Landsea Homes Corp  
660 Newport Center Drive,  
Suite 300  
Newport Beach, CA 92660

**Re: Landsea Homes Corp**  
**Form S-1**  
**Filed January 29, 2021**  
**File No. 333-252569**

Dear Mr. Ho:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Michael E. Flynn, Esq.