



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2024

Yoshi Niino  
Chief Accounting Officer  
Harbor Custom Development, Inc.  
1201 Pacific Avenue, Suite 1200  
Tacoma, WA 98402

**Re: Harbor Custom Development, Inc.**  
**Form 10-K for the Year Ended December 31, 2022**  
**Filed March 31, 2023**  
**File No. 001-39266**

Dear Yoshi Niino:

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,

Division of Corporation Finance  
Office of Real Estate & Construction