



DIVISION OF
CORPORATION FINANCE

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

December 28, 2022

David T. Hamamoto
Co-Chief Executive Officer and Chairman
DiamondHead Holdings Corp.
250 Park Ave., 7th Floor
New York, New York 10177

Re: DiamondHead Holdings Corp.
Preliminary Proxy Statement on Schedule 14A
Filed November 18, 2022
File No. 001-39936

Dear David T. Hamamoto:

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

cc: Robert Downes