



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2025

Zhen Qin  
Chief Executive Officer  
Linkhome Holdings Inc.  
2 Executive Circle, Suite 100  
Irvine, CA 92614

**Re: Linkhome Holdings Inc.  
Post-Effective Amendment to Registration Statement on Form S-1  
Filed January 13, 2025  
File No. 333-280379**

Dear Zhen Qin:

We have reviewed your post-effective amendment and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Post-Effective Amendment No. 1 to Registration Statement on Form S-1  
Executive and Director Compensation, page 76

1. Please update your compensation disclosure for the fiscal year ended 2024. For guidance, see Question 117.05 of our Compliance and Disclosure Interpretations (Regulation S-K).

Exhibits

2. Please update Exhibit 5.1 to refer to R.F. Lafferty & Co., Inc. as the underwriter instead of EF Hutton LLC. Also revise the opinion in paragraphs 1 and 2 to reflect that the shares will be validly issued, fully paid and nonassessable. Finally, revise the penultimate paragraph to include the laws of the State of Nevada, as the corporation is a Nevada corporation.

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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 Frank Knapp at 202-551-3805 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters. Please contact Pearlyne Paulemon at 202-551-8714 or Brigitte Lippmann at 202-551-3713 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Michael J. Blankenship