



DIVISION OF
CORPORATION FINANCE

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

May 4, 2021

Larry Sorsby
Chief Financial Officer
Hovnanian Enterprises Inc.
90 Matawan Rd, Fifth Floor
Matawan, NJ 07747

Re: Hovnanian Enterprises Inc.
Form 10-K for the year ended October 31, 2020
Filed December 22, 2020
File No. 001-08551

Dear Mr. Sorsby:

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