



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 3, 2009

Mr. Randy L. Kotler  
Avatar Holdings Inc.  
201 Alhambra Circle  
Coral Gables, Florida 33134

**RE: Avatar Holdings Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 17, 2008**  
**File #1-7395**

Dear Mr. Kotler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief