



DIVISION OF  
CORPORATION FINANCE

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

November 10, 2011

Via Facsimile

Mr. Jeff J. Kaminski  
Chief Financial Officer  
KB Home  
10990 Wilshire Boulevard  
Los Angeles, CA 90024

**Re: KB Home**  
**Form 10-K for the fiscal year ended November 30, 2010**  
**Filed January 31, 2011**  
**Form 10-Q for the quarterly period ended February 28, 2011**  
**Filed April 11, 2011**  
**File No. 1-9195**

Dear Mr. Kaminski:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief