



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

December 21, 2006

Mr. Robert H. Schottenstein  
Chairman of the Board, Chief Executive Officer and President  
M/I Homes, Inc.  
3 Easton Oval, Suite 500  
Columbus, OH 43219

Re: Form 10-K for the fiscal year ended December 31, 2005  
Form 10-Q for the period ended September 30, 2006  
File No. 1-12434

Dear Mr. Schottenstein:

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 further questions regarding our review of your filings, please direct them to Jennifer Thompson, Staff Accountant, at (202) 551-3737 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief