



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

May 30, 2008

**via U.S. mail and facsimile**

Larry W. Seay  
Executive Vice President and Chief Financial Officer  
Meritage Homes Corporation  
17851 North 85<sup>th</sup> Street, Suite 300  
Scottsdale, Arizona 85255

**RE: Meritage Homes Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed February 25, 2008**  
**File No. 1-9977**

Dear Mr. Seay:

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 Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, John Hartz, Senior Assistant Chief Accountant, at (202) 551-3689, or me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief