

Mail Stop 3010

September 9, 2009

Via U.S. Mail and Facsimile 760.918.8210

Ms. Erin N. Ruhe
Vice President, Treasurer and Controller
Homefed Corporation
1903 Wright Place
Suite 220
Carlsbad, CA 92008

**Re: Homefed Corporation
Form 10-K for fiscal year ended December 31, 2008
Filed February 24, 2009
File No. 1-10153**

Dear Ms. Ruhe:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief