



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 28, 2008

By U.S. Mail and Facsimile

Ms. Sandra G. Sciutto  
Chief Financial Officer  
California Coastal Communities, Inc.  
6 Executive Circle  
Suite 250  
Irvine, CA 92614

**Re: Form 10-K for the Fiscal Year Ended December 31, 2006  
Form 10-Q for the Fiscal Quarter Ended March 31, 2007  
Form 10-Q for the Fiscal Quarter Ended June 30, 2007  
Form 10-Q for the Fiscal Quarter Ended September 30, 2007  
File No. 000-17189**

Dear Ms. Sciutto:

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 Dale Welcome, Staff Accountant, at (202) 551-3865, or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief