



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

DIVISION OF  
CORPORATION FINANCE

November 9, 2006

Gordon A. Milne  
Executive Vice President and Chief Financial Officer  
The Ryland Group, Inc.  
24025 Park Sorrento, Suite 400  
Calabasas, CA 91302

**Re: The Ryland Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Form 10-Qs for the Fiscal Quarters Ended March 31, 2006 and June 30, 2006**  
**File No. 001-08029**

Dear Mr. Milne:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nili N. Shah  
Branch Chief