



DIVISION OF
CORPORATION FINANCE

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

April 14, 2022

Bill W. Wheat
Executive Vice President and Chief Financial Officer
D. R. Horton, Inc.
1341 Horton Circle
Arlington, TX 76011

Re: D. R. Horton, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2021
Filed November 18, 2021
File No. 001-14122

Dear Mr. Wheat:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction