



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

November 13, 2006

via U.S. mail and facsimile

Mr. William G. Cornely
Senior Vice President – Finance and Chief Financial Officer
Dominion Homes, Inc.
5000 Tuttle Crossing Blvd.
Dublin, OH 43016-5555

RE: Dominion Homes, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 30, 2006
Form 10-Q for the Quarterly Period Ended June 30, 2006
Filed August 8, 2006
Form 10-Q/A#1 for the Quarterly Period Ended March 31, 2006
Filed November 9, 2006
Form 10-Q/A#1 for the Quarterly Period Ended June 30, 2006
Filed November 9, 2006
File No. 000-23270

Dear Mr. Cornely:

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 Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3255.

Sincerely,

Nili Shah
Accounting Branch Chief