UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  

SECURITIES EXCHANGE ACT OF 1934  
Release No.  80146 / March 3, 2017  


The Commission temporarily suspended trading in the securities of Homex because there is a lack of adequate and accurate information in Homex’s financial statements contained in its Annual Reports filed on Forms 20-F filed on June 30, 2011 (with amendments filed on September 16, 2011 and October 10, 2011), on April 30, 2012, and on May 22, 2013, as well as other financial information furnished by Homex in Current Reports on Forms 6-K including, most recently, on October 26, 2016, and other financial information published in English on Homex’s website concerning its 2013 through 2015 fiscal years. Homex is a Mexican corporation based in Culiacán, Sinaloa, Mexico. Homex’s sponsored American Depository Receipts were previously quoted on OTC Link, operated by OTC Markets Group Inc., under the tickers DHOXY and DHOXQ, and its foreign ordinary shares trade on the grey market under the ticker DHHXF. This order was entered pursuant to Section 12(k) of the Exchange Act.  

The Commission cautions broker-dealers, shareholders, and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by the company.  

Further, brokers and dealers should be alert to the fact that, pursuant to Rule 15c2-11 under the Exchange Act, at the termination of the trading suspension, no quotation may be entered unless and until they have strictly complied with all of the provisions of the rule. If any broker or dealer has any questions as to whether or not he has complied with the rule, he should not enter any quotation but immediately contact the staff in the Division of Trading and Markets, Office of Interpretation and Guidance, at (202) 551-5777. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, he should refrain from entering quotations relating to Homex’s securities until such time as he has familiarized himself with the rule and is certain that all of its provisions have been met. If any broker or dealer enters any quotation which is in violation of the rule, the Commission will consider the need for prompt enforcement action.  

If any broker-dealer or other person has any information which may relate to this matter, they should contact J. Lee Buck, II of the Division of Enforcement (202) 551-4598.