

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

Mail Stop 7010

September 26, 2008

By U.S. Mail and Facsimile

Mr. Domenico Cecere Chief Financial Officer KB Home 10990 Wilshire Boulevard Los Angeles, CA 90024

## Re: Form 10-K for the Fiscal Year Ended November 30, 2007 Form 10-Q for the Fiscal Quarter Ended February 29, 2008 Form 10-Q for the Fiscal Quarter Ended May 31, 2008 Definitive Proxy Statement on Schedule 14A filed March 5, 2008 File No. 001-09195

Dear Mr. Cecere:

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) 551-3689.

Sincerely,

John Hartz Senior Assistant Chief Accountant