



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

May 11, 2017

Via Facsimile

Mr. Phillip G. Creek
Executive Vice President and Chief Financial Officer
M/I Homes, Inc.
3 Easton Oval, Suite 500
Columbus, OH 43219

**RE: M/I Homes, Inc.
Form 10-K for the Year Ended December 31, 2016
Filed February 17, 2017
File No. 1-12434**

Dear Mr. Creek:

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 by the staff.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction