



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 9, 2017

Via E-Mail

Hilla Sferruzza  
Executive Vice President and Chief Financial Officer  
Meritage Homes Corporation  
8800 East Raintree Drive, Suite 300  
Scottsdale, AZ 85260

**Re: Meritage Homes Corporation  
Registration Statement on Form S-4  
Filed August 3, 2017  
File No. 333-219672**

Dear Ms. Sferruzza:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction

Cc: Via E-Mail  
Jeffrey E. Beck, Esq.