September 9, 2009

Via U.S. Mail and Facsimile 760.918.8210

Ms. Erin N. Ruhe Vice President, Treasurer and Controller Homefed Corporation 1903 Wright Place Suite 220 Carlsbad, CA 92008

Re: Homefed Corporation

Form 10-K for fiscal year ended December 31, 2008

Filed February 24, 2009

File No. 1-10153

Dear Ms. Ruhe:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody Accounting Branch Chief