



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

April 28, 2009

Ms. Sandra G. Sciutto  
California Coastal Communities, Inc.  
6 Executive Circle  
Suite 250  
Irvine, California 92614

**RE: California Coastal Communities, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed March 26, 2009  
File #0-17189**

Dear Ms. Sciutto:

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 questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief