



DIVISION OF
CORPORATION FINANCE

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

November 9, 2006

Gordon A. Milne
Executive Vice President and Chief Financial Officer
The Ryland Group, Inc.
24025 Park Sorrento, Suite 400
Calabasas, CA 91302

**Re: The Ryland Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Form 10-Qs for the Fiscal Quarters Ended March 31, 2006 and June
30, 2006
File No. 001-08029**

Dear Mr. Milne:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nili N. Shah
Branch Chief