

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

Mail Stop 7010

July 14, 2009

John M. Stephens Senior Vice President and Chief Financial Officer Standard Pacific Corp. 26 Technology Drive Irvine, CA 92618-2338

Re: Standard Pacific Corp.

Form 10-K for Fiscal Year Ended December 31, 2008

File No. 1-10959

Dear Mr. Stephens:

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 further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief