



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

March 25, 2010

Mail Stop 4631

**Via U.S mail and facsimile**

Bill W. Wheat, Executive Vice President and  
Chief Financial Officer  
D. R. Horton Inc.  
301 Commerce Street, Suite 500  
Fort Worth, TX 76102

Re: D. R. Horton Inc.  
Form 10-K for fiscal year ended September 30, 2009  
Definitive Proxy filed December 17, 2009  
10-K Filed on: November 11, 2009  
File No.: 1-14122

Dear Mr. Wheat:

We have completed our review of your Form 10-K and Definitive Proxy statement and have no further comment.

If you have any further questions regarding our review of your filings, please direct them to Errol Sanderson, Financial Analyst at (202) 551-3746 or, in his absence, contact me at (202)551-3397

Sincerely,

Jay Ingram  
Legal Branch Chief