



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

November 13, 2006

**via U.S. mail and facsimile**

Mr. William G. Cornely  
Senior Vice President – Finance and Chief Financial Officer  
Dominion Homes, Inc.  
5000 Tuttle Crossing Blvd.  
Dublin, OH 43016-5555

**RE: Dominion Homes, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 30, 2006  
Form 10-Q for the Quarterly Period Ended June 30, 2006  
Filed August 8, 2006  
Form 10-Q/A#1 for the Quarterly Period Ended March 31, 2006  
Filed November 9, 2006  
Form 10-Q/A#1 for the Quarterly Period Ended June 30, 2006  
Filed November 9, 2006  
File No. 000-23270**

Dear Mr. Cornely:

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 Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3255.

Sincerely,

Nili Shah  
Accounting Branch Chief