

Edgar Filing: KB HOME - Form CORRESP

KB HOME
Form CORRESP
October 20, 2004

KB HOME
10990 Wilshire Blvd.
Los Angeles, CA 90024

October 20, 2004

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Registration Statement on Form S-4 (file no. 333-119228) filed by KB Home, KB Home Phoenix Inc., KB Home South Bay Inc., KB Lone Star LP, KB Home North Bay Inc., KB Home Nevada Inc., KB Home Greater Los Angeles Inc., KB Home Coastal Inc. and KB Home Colorado Inc. (collectively, the "Registrants")

Dear Sir or Madam:

On behalf of the Registrants, pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), we hereby respectfully request that the effectiveness of the above-referenced Registration Statement be accelerated to 10:00 a.m., Eastern Standard Time, on Monday, October 25, 2004, or as soon thereafter as possible.

We hereby acknowledge that, should the Securities and Exchange Commission (the "Commission") or the staff thereof, acting pursuant to designated authority, declare the above-referenced Registration Statement effective, it does not foreclose the Commission from taking any action with respect to such Registration Statement; that the action of the Commission or the staff thereof, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrants from their full responsibility for the adequacy and accuracy of the disclosure in such Registration Statement; and that the Registrants may not assert such action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Very truly yours,

KB HOME

By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger
Title: Senior Vice President and Controller

KB HOME PHOENIX INC.

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By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger
Title: Vice President and CFO

KB HOME SOUTH BAY INC.

By: /s/ CHRIS REDER

Name: Chris Reder
Title: Senior Vice President, Finance,
and CFO

KB HOME LONE STAR LP

By: KBSA, Inc., its General Partner

By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger
Title: Vice President and CFO

KB HOME NORTH BAY INC.

By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger
Title: Vice President and CFO

KB HOME NEVADA INC.

By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger
Title: Vice President and CFO

KB HOME GREATER LOS ANGELES INC.

By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger
Title: Vice President and CFO

KB HOME COASTAL INC.

By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger
Title: Vice President and CFO

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KB HOME COLORADO INC.

By: /s/ WILLIAM R. HOLLINGER

Name: William R. Hollinger

Title: Vice President and CFO

cc: Ms. Tamara Brightwell
Division of Corporation Finance