

Comstock Homebuilding Companies, Inc.

Form 10-Q/A

March 16, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 10-Q/A  
(Amendment No. 1)**

**Quarterly Report Pursuant To Section 13 or 15(d) of the Securities Exchange Act of 1934  
For the quarterly period ended June 30, 2006**

**Transition Report Pursuant To Section 13 or 15(d) of the Securities Exchange Act of 1934  
For the transition period from \_\_\_\_\_ to \_\_\_\_\_  
Commission File Number 1-32375**

**Comstock Homebuilding Companies, Inc.**  
(Exact name of registrant as specified in its charter)

**Delaware**

**20-1164345**

(State or other jurisdiction of incorporation or  
organization)

(I.R.S. Employer Identification No.)

**11465 Sunset Hills Road  
5<sup>th</sup> Floor  
Reston, Virginia 20190  
(703) 883-1700**

(Address including zip code, and telephone number,  
including area code, of  
principal executive offices)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES  NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one)

Large accelerated filer  Accelerated filer  Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES  NO

As of August 8, 2006, 13,396,534 shares of the Class A common stock, par value \$.01 per share, and 2,733,500 shares of Class B common stock, par value \$0.01, of the Registrant were outstanding.

**EXPLANATORY NOTE**

Comstock Homebuilding Companies, Inc. (the Company ) is filing this Amendment No. 1 on Form 10-Q/A to our Quarterly Report of Form 10-Q filed with the Securities and Exchange Commission on August 9, 2006, solely for the purpose of correcting certain errors and omissions in the Exhibit 31 certification required by Exchange Act Rule 3a-14(a) or Rule 15d-14(a).

Except as specifically indicated herein, no other information included in the Quarterly Report of Form 10-Q is amended by this Amendment No. 1 of Form 10-Q/A.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Amendment No. 1 to the quarterly report to be signed on its behalf by the undersigned thereunto duly authorized.

COMSTOCK HOMEBUILDING COMPANIES,  
INC.

Date: March 16, 2007

By: /s/ Christopher Clemente  
Christopher Clemente  
Chairman and Chief Executive Officer

By: /s/ Bruce J. Labovitz  
Bruce J. Labovitz  
Chief Financial Officer