

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.

[Remainder of Page Left Blank Intentionally]

Very truly yours,

KB HOME

By: /s/ WILLIAM R. HOLLINGER

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

KB HOME PHOENIX INC.

Edgar Filing: KB HOME - Form CORRESP

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

Edgar Filing: KB HOME - Form CORRESP

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