

February 9, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Stacie Gorman

Re: Landsea Homes Corporation  
Registration Statement on Form S-1  
Filed January 29, 2021  
File No. 333-252569

Dear Ms. Gorman:

Landsea Homes Corporation, a Delaware corporation (the "Company"), respectfully requests pursuant to Rule 461 under the Securities Act of 1933, as amended, that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-252569) be accelerated and that it be declared effective on February 11, 2021 at 5:30 p.m. Eastern time, or as soon as practicable thereafter.

Please direct any questions regarding this filing to Michael Flynn of Gibson, Dunn & Crutcher LLP at (949) 451-4054.

Very truly yours,

LANDSEA HOMES CORPORATION

By: /s/ Franco Tenerelli  
Name: Franco Tenerelli  
Title: Executive Vice President,  
Chief Legal Officer and Secretary

cc: Dennis J. Friedman  
Michael E. Flynn  
Peter W. Wardle  
*Gibson, Dunn & Crutcher LLP*

cc: John Ho  
*Chief Executive Officer*  
*Landsea Homes Corporation*