

February 21, 2024

Christopher Guthrie  
Chief Financial Officer  
Comstock Holding Companies, Inc.  
1900 Reston Metro Plaza, 10th Floor  
Reston, VA 20190

Companies, Inc.

fiscal year ended December 31, 2022

fiscal year ended December 31, 2022

Re: Comstock Holding

Form 10-K for the

Form 10-K/A for the

File No. 001-32375

Dear Christopher Guthrie:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction