

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

February 21, 2024

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

> Re: Comstock Holding Companies, Inc. Form 10-K for the fiscal year ended December 31, 2022 Form 10-K/A for the fiscal year ended December 31, 2022 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