



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2024

Anthony W. Oxley  
Chief Executive Officer  
Forestar Group Inc.  
2221 E. Lamar Blvd., Suite 790  
Arlington, Texas 76006

**Re: Forestar Group Inc.**  
**Registration Statement on Form S-3**  
**Filed September 23, 2024**  
**File No. 333-282287**

Dear Anthony W. Oxley:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Robyn E. Zolman, Esq.