



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2025

Joseph F. Basile III  
Chief Executive Officer  
JFB Construction Holdings  
1300 S. Dixie Highway, Suite B  
Lantana, FL 33462

**Re: JFB Construction Holdings**  
**Amendment No. 4 to Registration Statement on Form S-1**  
**Filed February 3, 2025**  
**File No. 333-283106**

Dear Joseph F. Basile III:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe the comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Amendment No. 4 to Form S-1

Recent Developments - Expected Fiscal Year Results, page 7

1. We note you are expecting net income of \$201,115 for the year ended December 31, 2024. We also note you experienced a net loss of \$230,058 for the nine months ended September 30, 2024. Please expand your disclosure to explain or reconcile the variance between the net income expected for the year ended December 31, 2024 and your net loss for the nine months ended September 30, 2024.

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Please contact Kellie Kim at 202-551-3129 or Isaac Esquivel at 202-551-3395 if you have questions regarding comments on the financial statements and related matters. Please contact Catherine De Lorenzo at 202-551-3772 or Dorrie Yale at 202-551-8776 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Gina Austin, Esq.