



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2024

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. 1 to Registration Statement on Form S-1  
Filed December 10, 2024  
File No. 333-283106**

Dear Joseph F. Basile III:

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

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a 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. Unless we note otherwise, any references to prior comments are to comments in our November 26, 2024 letter.

Amendment No. 1 to Form S-1

Management's Discussion and Analysis of Financial Condition and Results of Operation  
Current, contracted and prospective projects, page 33

1. We refer to your revised disclosure here. Please also revise to clarify, if true, that the projected profit amounts do not include other expenses, such as general expenses or depreciation expenses.

December 20, 2024

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Note 4 - Business Segment Information, page F-11

2. We note your revisions and response to prior comment 2. Please disclose the amount of total assets for each reportable segment, or explain why such information is not disclosed in accordance with ASC 280-10-50-26.

Note 10 - Equity, page F-30

3. We note you issued 360,000 shares of common stock to Chartered Services for services valued at \$360,000 and fully expensed in the period ended September 30, 2024. Please tell us how you determined the accounting treatment for this share-based payment arrangement and the method of estimating the fair value of your common stock issued in July 2024. Please cite the applicable guidance in your response.

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.