

May 4, 2021

Larry Sorsby  
Chief Financial Officer  
Hovnanian Enterprises Inc.  
90 Matawan Rd, Fifth Floor  
Matawan, NJ 07747

Enterprises Inc.  
year ended October 31, 2020  
2020

Re: Hovnanian  
Form 10-K for the  
Filed December 22,  
File No. 001-08551

Dear Mr. Sorsby:

We have completed our review of your filing. 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