



DIVISION OF
CORPORATION FINANCE

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

September 28, 2010

Via U.S. Mail and Facsimile

Mr. Larry W. Seay
Meritage Homes Corporation
17851 North 85th Street, Suite 300
Scottsdale, AZ 85255

**Re: Meritage Homes Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 5, 2010**

**Definitive Proxy Statement on Schedule 14A
Filed March 31, 2010**

**Form 10-Q for the Quarterly Period Ended March 31, 2010
Filed May 6, 2010
File No. 001-09977**

Dear Mr. Seay:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jay Ingram
Legal Branch Chief