

[Meritage Homes Corporation Letterhead]

May 16, 2005

VIA EDGAR AND FACSIMILE

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: Meritage Homes Corporation and Guarantors listed as Co-registrants
Registration Statement on Form S-4
Filed March 29, 2005
File No. 333-123661**

Dear Ladies and Gentlemen:

Meritage Homes Corporation respectfully requests, pursuant to Rule 461 of the General Rules and Regulations of the Securities Act of 1933, as amended, that the above-referenced Registration Statement be declared effective by the Securities and Exchange Commission at 5:00 p.m., Washington, D.C. time, on May 16, 2005, or as soon thereafter as is practicable.

We acknowledge that (i) the Company is responsible for the adequacy and accuracy of the disclosure in its filings; (ii) Staff comments or changes to disclosure in response to staff comments do not foreclose the United States Securities and Exchange Commission from taking any action with respect to the filing; and (iii) the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the Federal securities laws of the United States.

Very truly yours,

Meritage Homes Corporation

/s/ Richard T. Morgan

Richard T. Morgan

Vice President and Treasurer