

February 14, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance Office of Manufacturing  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Frank Knapp  
Shannon Menjivar  
Stacie Gorman  
Pam Long

**Re: CaliberCos Inc. (the "Company")  
Registration Statement on Form S-1  
File No. 333-267657 (the "Registration Statement")**

**WITHDRAWAL OF REQUEST FOR ACCELERATION OF EFFECTIVENESS**

Dear Mr. Knapp, Ms. Menjivar, Ms. Gorman and Ms. Long:

Reference is made to our letter, filed as correspondence via EDGAR on February 9, 2023, in which we requested the acceleration of the effective date of the above-referenced Registration Statement on Form S-1 for 4:30 p.m., Eastern Time, on Monday, February 13, 2023, in accordance with Rule 461 under the Securities Act of 1933, as amended.

We are no longer requesting that such Registration Statement be declared effective at that date and time and we hereby formally withdraw our request for acceleration of that effective date.

Please contact Louis A. Bevilacqua of Bevilacqua PLLC, counsel of the representative of the underwriters, at 202-869-0888 (ext. 100) if you have any questions in this regard. We appreciate your assistance in this matter.

*[Signature page follows]*

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Very truly yours,

As representatives of the underwriters

**Revere Securities, LLC**

By: /s/ Arthur DeFilippo  
Name: Arthur DeFilippo  
Title: Managing Director

**Spartan Capital Securities LLC**

By: /s/ Jason Diamond  
Name: Jason Diamond  
Title: Head Managing Director, Investment Banking

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