

CALIBERCOS INC.
8901 E. Mountain View Rd. Ste. 150
Scottsdale, AZ 85258

May 11, 2023

VIA EDGAR

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

**Re: CaliberCos Inc.
Registration Statement on Form S-1
File Number 333-267657**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, CaliberCos Inc. hereby respectfully requests that the effective date of the above referenced Registration Statement on Form S-1 (File No. 333-267657) be accelerated to 4:30 p.m., Eastern Time, on Monday, May 15, 2023, or as soon as practicable thereafter.

Please contact Thomas J. Poletti of Manatt, Phelps & Phillips, LLP at (714) 371-2501 with any questions you may have regarding this request. In addition, please notify Mr. Poletti by telephone when this request for acceleration has been granted.

Respectfully,

CALIBERCOS INC.

By: /s/ John C. Loeffler, II

Name: John C. Loeffler, II

Title: Chairman and Chief Executive Officer

cc: Manatt, Phelps & Phillips, LLP
