



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

DIVISION OF  
CORPORATION FINANCE

September 16, 2021

Joshua Harley  
Chief Executive Officer  
Fathom Holdings Inc.  
2000 Regency Parkway Drive  
Suite 300  
Cary, North Carolina 27518

**Re: Fathom Holdings Inc.**  
**Registration Statement on Form S-3**  
**Filed September 13, 2021**  
**File No. 333-259478**

Dear Mr. Harley:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joseph Ambrogi at 202-551-4821 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Donald R. Reynolds