



DIVISION OF
CORPORATION FINANCE

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

December 23, 2024

Marco Fregenal
Chief Executive Officer
Fathom Holdings Inc.
2000 Regency Parkway Drive
Suite 300
Cary, NC 27518

Re: Fathom Holdings Inc.
Registration Statement on Form S-3
Filed December 20, 2024
File No. 333-283973

Dear Marco Fregenal:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Donald R. Reynolds, Esq.