

Comstock Homebuilding Companies, Inc.
Form 8-K
April 13, 2009

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act Of 1934

Date of Report (Date of earliest event reported): April 13, 2009 (March 31, 2009)

Comstock Homebuilding Companies, Inc.

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other

1-32375
(Commission File Number)

20-1164345
(IRS Employer

Jurisdiction of Incorporation)

Identification No.)

11465 SUNSET HILLS ROAD, FIFTH FLOOR RESTON, VIRGINIA 20910

(Address of principal executive offices) (Zip Code)

Edgar Filing: Comstock Homebuilding Companies, Inc. - Form 8-K

Registrant's Telephone Number, Including Area Code: (703) 883-1700

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*See* General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Conditions.

On March 31, 2009, Comstock Homebuilding Companies, Inc. (the Company), issued a press release announcing financial results for the three months and twelve months, respectively, ended December 31, 2008. A copy of the press release is furnished herewith as Exhibit 99.1, and this exhibit is incorporated by reference in its entirety into this Item 2.02.

The information contained in this Item 2.02 and in the accompanying exhibit shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act) or otherwise subject to the liabilities of that section, or incorporated by reference in any filing under the Exchange Act or the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

Item 8.01 Other Events.

On March 31, 2009, Comstock Homebuilding Companies, Inc. (the Company) received its audited financial statements for the fiscal year ended December 31, 2008, which statements were included in its Annual Report on Form 10-K, filed with the Securities and Exchange Commission on March 31, 2009. The audited financial statements contained an unqualified opinion from the Company s independent registered public accounting firm, PricewaterhouseCoopers LLP, including an explanatory paragraph raising doubt about the Company s ability to continue as a going concern.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit

| Number | Description |
|---------------|--|
| 99.1 | Press Release by Comstock Homebuilding Companies, Inc., dated March 31, 2009 |

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: April 13, 2009

COMSTOCK HOMEBUILDING COMPANIES, INC.

By: /s/ Jubal R. Thompson
General Counsel and Secretary

EXHIBIT INDEX

Exhibit

Number

99.1 Press Release by Comstock Homebuilding Companies, Inc., dated March 31, 2009