



DIVISION OF
CORPORATION FINANCE

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

November 13, 2018

Mark E. Patten
Chief Financial Officer
Consolidated-Tomoka Land Co.
1140 N. Williamson Blvd.
Suite 140
Daytona Beach, FL 32114

Re: Consolidated-Tomoka Land Co.
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 28, 2018
File No. 001-11350

Dear Mr. Patten:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities