



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

July 14, 2017

Via E-mail

Alan B. Levan  
BBX Capital Corporation  
401 East Las Olas Boulevard, Suite 800  
Fort Lauderdale, Florida 33301

**Re: BBX Capital Corporation  
Registration Statement on Form S-3  
Filed July 6, 2017  
File No. 333-219178**

Dear Mr. Levan:

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 Rahul K. Patel, Staff Attorney, at (202) 551-3799 with any questions.

Sincerely,

/s/ Coy Garrison

Coy Garrison  
Special Counsel  
Office of Real Estate and  
Commodities

cc: Alison Miller, Esq.