

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

November 9, 2018

Raymond S. Lopez Chief Financial Officer BBX Capital Corporation 401 East Las Olas Boulevard Suite 800 Fort Lauderdale, FL 33301

> Re: BBX Capital Corporation Form 10-K for Fiscal Year Ended December 31, 2017 Filed March 9, 2018 File No. 001-09071

Dear Mr. Lopez:

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