



DIVISION OF  
CORPORATION FINANCE

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

April 27, 2021

Alan B. Levan  
Chairman, Chief Executive Officer and President  
Bluegreen Vacations Holding Corporation  
4960 Conference Way North, Suite 100  
Boca Raton, Florida 33431

**Re: Bluegreen Vacations Holding Corporation**  
**Registration statement on Form S-4**  
**Filed April 19, 2021**  
**File No. 333-255343**

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 Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Alison W. Miller