James A. White Chief Financial Officer BankAtlantic Bancorp, Inc. 2100 West Cypress Creek Road Fort Lauderdale, FL 33309

Re: BankAtlantic Bancorp, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2005

Filed March 16, 2006 File No. 001-13133

Dear Mr. White:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan Accounting Branch Chief