

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

DIVISION OF CORPORATION FINANCE

Mailstop 3233

May 8, 2018

Via E-mail Mr. Paul Elenio Chief Financial Officer Arbor Realty Trust, Inc. 333 Earle Ovington Boulevard, Suite 900 Uniondale, NY 11553

Re: Arbor Realty Trust, Inc.

Form 10-K for fiscal year ended December 31, 2017

Filed February 23, 2018

File No. 001-32136

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,

/s/ Eric McPhee

Eric McPhee Senior Staff Accountant Office of Real Estate and Commodities