

Mail Stop 3010

May 24, 2010

Via U.S. Mail and Facsimile 516.832.8045

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, 2008**  
**Filed March 9, 2009**  
**Schedule 14A**  
**Filed April 30, 2009**  
**Form 10-Q for the period ended June 30, 2009**  
**Filed August 7, 2009**  
**Form 10-Q for the period ended September 30, 2009**  
**Filed November 6, 2009**  
**File No. 1-32136**

Dear Mr. Elenio:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief