

July 7, 2021

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

Inc.

Fiscal Year Ended December 31, 2020

2021

Re: Arbor Realty Trust,

Form 10-K for the

File No. 001-32136

Filed February 19,

Dear Mr. Elenio:

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 & Construction