

May 2, 2019

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

Re: Arbor Realty Trust Inc  
Form 10-K for the year ended December 31, 2018  
Filed February 15, 2019  
File No. 001-32136

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.

Corporation Finance  
and

Sincerely,  
Division of  
Office of Real Estate  
Commodities