



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

June 21, 2018

Via E-mail

Ivan Kaufman  
Chairman of the Board of Directors, Chief Executive Officer and President  
Arbor Realty Trust  
333 Earle Ovington Blvd.  
Suite 900  
Uniondale, New York 11553

**Re: Arbor Realty Trust  
Registration Statement on Form S-3  
Filed June 13, 2018  
File No. 333-225602**

Dear Mr. Kaufman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact me at (202)551-3585 with any questions.

Sincerely,

/s/ Stacie D. Gorman

Stacie Gorman  
Senior Counsel  
Office of Real Estate and  
Commodities

cc: David J. Goldschmidt, Esq. (*via e-mail*)