



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

DIVISION OF
CORPORATION FINANCE

August 24, 2020

Jarett S. Levan
Chief Executive Officer and President
BBX Capital Florida LLC
401 East Las Olas Boulevard, Suite 800
Fort Lauderdale, Florida 33301

Re: BBX Capital Florida LLC
Registration Statement on Form 10-12G
Filed June 17, 2020
File No. 000-56177

Dear Mr. Levan:

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 Trade & Services