



DIVISION OF
CORPORATION FINANCE

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

December 22, 2022

Raymond Lopez
EVP, Chief Operating Officer, Chief Financial Officer and Treasurer
Bluegreen Vacations Holding Corporation
4960 Conference Way North, Suite 100
Boca Raton, FL 33431

Re: Bluegreen Vacations Holding Corp
Form 10-K for the year ended December 31, 2021
Filed March 4, 2022
File No. 001-09071

Dear Raymond Lopez:

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