September 3, 2009

VIA USMAIL and FAX (561) 912 - 8100

Mr. Anthony M. Puleo Senior Vice President, Chief Financial Officer and Treasurer Bluegreen Corporation 4960 Conference Way North, Suite 100 Boca Raton, Florida 33431

Re: Bluegreen Corporation

Form 10-K for the year ended 12/31/2008

Filed on 3/16/2009

Preliminary Proxy Statement on Schedule 14A

Filed on 4/15/09 File No. 001-09292

Dear Mr. Anthony M. Puleo:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jorge Bonilla Senior Staff Accountant