

Mail Stop 3010

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