

Mail Stop 4561

February 26, 2007

Alfred R. Camner  
Chairman of the Board and Chief Executive Officer  
BankUnited Financial Corporation  
255 Alhambra Circle  
Coral Gables, Florida 33134

**Re: BankUnited Financial Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2006  
File No. 001-13921**

Dear Mr. Camner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Paul Cline  
Senior Accountant