



DIVISION OF  
CORPORATION FINANCE

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

April 25, 2017

Mail Stop 4631

Via Email

Mr. Bruce Gross  
Vice President and Chief Financial Officer  
Lennar Corporation  
700 Northwest 107<sup>th</sup> Avenue  
Miami, Florida. 33172

**Re: Lennar Corporation**  
**Form 10-K for Fiscal Year Ended November 30, 2016**  
**Filed January 20, 2017**  
**File No. 1-11749**

Dear Mr. Gross:

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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction