



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4720

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

September 21, 2009

*By U.S. Mail and Facsimile to: (954) 940-5060*

Valerie C. Toalson  
Chief Financial Officer  
BankAtlantic Bancorp, Inc.  
2100 West Cypress Creek Road  
Fort Lauderdale, Florida 33309

**Re: BankAtlantic Bancorp, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Quarterly Period Ended June 30, 2009  
Form 8-K filed July 23, 2009  
File No. 001-13133**

Dear Ms. Toalson:

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

Sincerely,

Christian Windsor  
Special Counsel