

Mail Stop 3010

May 24, 2010

Via U.S. Mail and Facsimile 516.832.8045

Mr. Paul Elenio
Chief Financial Officer
Arbor Realty Trust, Inc.
333 Earle Ovington Boulevard
Suite 900
Uniondale, NY 11553

**Re: Arbor Realty Trust, Inc.
Form 10-K for fiscal year ended December 31, 2008
Filed March 9, 2009
Schedule 14A
Filed April 30, 2009
Form 10-Q for the period ended June 30, 2009
Filed August 7, 2009
Form 10-Q for the period ended September 30, 2009
Filed November 6, 2009
File No. 1-32136**

Dear Mr. Elenio:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief