



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2016

Via E-mail

Mark E. Patten  
Senior Vice President and Chief Financial Officer  
Consolidated Tomoka Land Co.  
1530 Cornerstone Boulevard, Suite 100  
Daytona Beach, Florida 32117

**Re: Consolidated Tomoka Land Co.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 4, 2016  
File No. 001-11350**

Dear Mr. Patten:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Sonia Gupta Barros

Sonia Gupta Barros  
Assistant Director