



DIVISION OF
CORPORATION FINANCE

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

February 28, 2022

Diane Bessette
Chief Financial Officer
Lennar Corporation
700 Northwest 107th Avenue
Miami, FL 33172

Re: Lennar Corporation
Form 10-K for the Fiscal Year Ended November 30, 2021
Filed January 28, 2022
File No. 001-11749

Dear Ms. Bessette:

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,

Division of Corporation Finance
Office of Real Estate & Construction