

November 13, 2018

Mark E. Patten  
Chief Financial Officer  
Consolidated-Tomoka Land Co.  
1140 N. Williamson Blvd.  
Suite 140  
Daytona Beach, FL 32114

Re: Consolidated-Tomoka Land Co.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 28, 2018  
File No. 001-11350

Dear Mr. Patten:

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

Office of Real Estate

Commodities

Corporation Finance

and