

BankUnited, Inc.
14817 Oak Lane
Miami Lakes, Florida 33016

January 25, 2011

VIA EDGAR AND FACSIMILE

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549-4561
Attn: Mr. Michael Seaman

Re: BankUnited, Inc.
Registration Statement on Form S-1
File No. 333-170203

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933 (the "Securities Act"), BankUnited, Inc., a Delaware corporation (the "Company"), respectfully requests that the effective date of the above-referenced Registration Statement be accelerated by the Securities and Exchange Commission (the "Commission") so that the Registration Statement, as then amended, will become effective under the Securities Act at 4:00 p.m. ET on January 27, 2011 or as soon thereafter as practicable.

The Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We request that we be notified of such effectiveness by a telephone call to Richard B. Aftanas of Skadden, Arps, Slate, Meagher & Flom LLP at (212) 735-4112 or Dwight S. Yoo at (212) 735-2573 and that such effectiveness also be confirmed in writing.

Very truly yours,

BANKUNITED, INC.

/s/ John A. Kanas

By: John A. Kanas

Title: Chairman, President and Chief Executive Officer

cc: Richard B. Aftanas, Esq.
Dwight S. Yoo, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, NY 10036

[Signature Page to Acceleration Request]
