



February 22, 2016

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3561

**Re: The St. Joe Company  
Registration Statement on Form S-3  
File No. 333-209264**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, The St. Joe Company (the "Company") hereby requests that the effective date of its registration statement on Form S-3 (File No. 333-209264) (the "Registration Statement"), be accelerated by the Securities and Exchange Commission (the "Commission") to 11:00 a.m. EST on February 24, 2016, or as soon as practicable thereafter.

In connection with the foregoing request for acceleration, the Company hereby acknowledges that:

- a) should the Commission or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- b) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- c) 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.

Very truly yours,

The St. Joe Company

By: /s/ Ken Borick

Name: Ken Borick

Title: Senior Vice President and General Counsel

cc: Kara L. MacCullough, Esq.  
Greenberg Traurig, P.A.