

August 25, 2010

Frederick M. Danziger, President
Griffin Land & Nurseries, Inc.
One Rockefeller Plaza
New York, New York 10020

**RE: Griffin Land & Nurseries, Inc.
Form 10-K FYE November 28, 2009
Filed February 10, 2010
File No. 1-12879**

Dear Mr. Danziger:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director