

August 13, 2009

Mail Stop 3010

By U.S. Mail and facsimile to (415) 477-2094

Mr. Thomas S. Olinger, Chief Financial Officer
AMB Property Corporation
Pier 1, Bay 1
San Francisco, CA 94111

**RE: AMB Property Corporation
File No. 001-13545
Form 10-K for the year ended December 31, 2008**

Dear Mr. Olinger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant