Mail Stop 4561

VIA U.S. MAIL AND FAX (212) 302-8094

Thomas Viertel
Executive Vice President and Chief Financial Officer
Presidential Realty Corporation
180 South Broadway
White Plains, NY 10605

Re: Presidential Realty Corporation Form 10-KSB for the year ended December 31, 2005 Filed March 31, 2006 File No. 1-08594

Dear Mr. Viertel:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn Senior Assistant Chief Accountant