

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 4561

September 29, 2008

Anna T. Chew Chief Financial Officer UMH Properties, Inc. 3499 Route 9, Suite 3C Freehold, New Jersey 07728

> Re: UMH Properties, Inc. Form 10-K Filed March 11, 2008 File No. 001-12690

Dear Ms. Chew:

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

Sincerely,

Jennifer Gowetski Senior Counsel