

April 1, 2010

Mail Stop 3010

Ms. Anna T. Chew  
Chief Financial Officer  
UMH Properties, Inc.  
Juniper Business Plaza,  
3499 Route 9 North, Suite 3-C  
Freehold, NJ 07728

**RE: UMH Properties, Inc.  
Form 10-K for the period ended December 31, 2008  
Filed March 10, 2009  
File No. 1-12690**

Dear Ms. Chew:

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

Sincerely,

Kristi Marrone  
Staff Accountant