



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2010

Dennis Oklak  
Chief Executive Officer  
Duke Realty Corporation  
600 East 96<sup>th</sup> Street  
Suite 100  
Indianapolis, Indiana 46240

**Re: Duke Realty Corporation  
Form 10-K for Fiscal Year Ended December 31, 2009  
File No. 001-09044**

Dear Mr. Oklak:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe  
Branch Chief