

Mail Stop 3010

May 18, 2010

Mr. Michael V. Pappagallo  
Chief Financial Officer  
Kimco Realty Corporation  
3333 New Hyde Park Road  
New Hyde Park, NY 11042-0020

**Re: Kimco Realty Corporation  
Form 10-K for the year ended December 31, 2009  
File No. 001-10899**

Dear Mr. Pappagallo:

We have reviewed your filing and we have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree with a comment, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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Form 10-K for the year ending December 31, 2009

Item 15. Exhibit and Financial Statement Schedules, page 72

1. We note that exhibits 10.3, 10.4, 10.5, 10.6, 10.17, 10.18 and 10.19 only list and do not include the exhibits and schedules listed in the table of contents for each respective agreement. Because Item 601(b)(10) does not permit the omission of information that is attached to a material contract, please file the complete agreement in an amendment to your 10-K, in a Form 8-K, or as an exhibit to your next periodic report. Alternatively, please explain why the information was omitted or why the agreements themselves are no longer material to investors.
2. We note that you have not included new certifications to accompany your Form 10-K/A as required by Exchange Act Rule 12b-15. Please file an amendment that includes the entire periodic report and new certifications.

2. Impairments:, pages 94 to 95

3. We note your disclosures related to the impairment charges you have taken. Please tell us the financial statement line caption where you have included loan impairments of \$3.8 million taken during the year ended December 31, 2009. Additionally, tell us how loans that are determined not to be individually impaired are considered in the assessment of an allowance under SAB 6L, subtopics 450-10 and 450-20 of the FASB Accounting Standards Codification and paragraphs 310-10-35-35 and 310-10-35-36 of the FASB Accounting Standards Codification. Finally, explain to us how you considered the referenced guidance in determining whether an allowance was required for probable credit losses inherent in the remaining portion of your loan portfolio that was not identified as individually impaired and show us the proposed disclosure that you will include in future filings for these losses.

15. Noncontrolling Interests:, page 124

4. Please tell us why you have recorded redeemable non-controlling interests within the mezzanine section of your balance sheet. Please cite the relevant accounting guidance within your response and show us the language that you propose to add to your future filings to clarify why this classification is appropriate.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please submit a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please

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submit your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Howard Efron, Staff Accountant, at (202) 551-3439 or me at (202) 551-3295 if you have questions regarding comments on the financial statements and related matters. Please contact Jerard Gibson, Staff Attorney, at (202) 551-3473 or Tom Kluck, Branch Chief at (202) 551-3233 with regard to legal comments.

Sincerely,

Jennifer Monick  
Senior Staff Accountant