



DIVISION OF
CORPORATION FINANCE

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

August 19, 2010

Mr. Michael V. Pappagallo
Chief Operating 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 completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Jennifer Monick
Senior Staff Accountant