

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

April 4, 2011

Glenn G. Cohen 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 Fiscal Year Ended December 31, 2010 Filed February 28, 2011 File No. 001-10899

Dear Mr. Cohen:

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

Sincerely,

Kevin Woody Branch Chief