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October 16, 2007

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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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001-10899

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, KIMCO REALTY CORPORATION, Class G Depositary Shares (Each representing one-one hundredth fractional interest in a share of 7.75% Class G Cumulative Redeemable Preferred Stock), liquidation preference \$2,500.00 per share, of the Registrant and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 16, 2007. Tentative listing date – October 18, 2007.

Sincerely,

PROCESSED

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FINANCIAL

END