

Mail Stop 4561

October 9, 2008

William J. Carden  
Chief Executive Officer  
5850 San Felipe, Suite 450  
Houston, TX 77057

**Re: American Spectrum Realty, Inc.  
Form 10-K for Year Ended December 31, 2007  
Form 10-Q for Quarter Ended March 31, 2008 and June 30, 2008  
File No. 001-16785**

Dear Mr. Carden:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472, or the undersigned at (202) 551-3414 if you have questions.

Sincerely,

Jorge Bonilla  
Senior Staff Accountant