

June 13, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (213)687-4758

Dallas E. Lucas
Executive Vice President and Chief Financial Officer
Maguire Properties, Inc.
333 South Grand Avenue, Suite 400
Los Angeles, CA 90071

Re: Maguire Properties, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2005
Filed March 16, 2006
File No. 001-31717

Dear Mr. Lucas:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant