

Mail Stop 4561

February 16, 2007

Mr. James A. Thomas  
Chairman of the Board, President, and Chief Executive Officer  
Thomas Properties Group, Inc.  
515 South Flower Street  
Sixth Floor  
Los Angeles, California 90071

**Re: Thomas Properties Group, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 16, 2006  
File No. 000-50854**

Dear Mr. Thomas:

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

