

June 11, 2008

Mail Stop 4561

Ms. Diana M. Laing  
Chief Financial Officer  
Thomas Properties Group, Inc.  
515 South Flower Street, Sixth Floor  
Los Angeles, CA 90071

**RE: Thomas Properties Group, Inc.**  
**Form 10-K for the period ended December 31, 2007**  
**Filed March 18, 2008**  
**File No. 0-50854**

Dear Ms. Laing:

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

Sincerely,

Daniel L. Gordon  
Branch Chief