

Mail Stop 4561

January 17, 2008

VIA USMAIL and FAX (516) 684 - 1059

Mr. Thomas Wirth
Chief Financial Officer
Feldman Mall Properties, Inc.
1010 Northern Boulevard, Suite 314
Great Neck, New York 11021

**Re: Feldman Mall Properties, Inc.
Form 10-K for the year ended 12/31/2006
Filed on 6/14/2007
File No. 001-32365**

Dear Mr. Thomas Wirth:

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