

Mail Stop 3010

January 21, 2010

**Via U.S. Mail and Fax (704) 940-2957**

Mr. Charles M. Handy  
Chief Financial Officer  
Cogdell Spencer Inc.  
4401 Barclay Downs Drive, Suite 300  
Charlotte, N.C. 28209

RE: **Cogdell Spencer Inc.**  
**Form 10-K for the period ended December 31, 2008**  
**Filed March 16, 2009**  
**Form 10-Q for the period ended March 31, 2009**  
**Filed May 11, 2009**  
**File No. 1-32649**

Dear Mr. Handy:

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