

Mail Stop 3010

February 2, 2010

VIA USMAIL and FAX (213) 627-5979

Mr. Andrew Murray
Chief Financial Officer
Meruelo Maddux Properties, Inc.
761 Terminal Street, Building 1, Second Floor
Los Angeles, California 90021

Re: Meruelo Maddux Properties, Inc.
Form 10-K for the year ended December 31, 2008
Filed on March 13, 2009
File No. 001-33262

Dear Mr. Andrew Murray:

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

Sincerely,

Cicely LaMothe
Branch Chief