

Mail Stop 4561

January 17, 2008

Via U.S. Mail and Facsimile 216.263.6208

Mr. Thomas G. Smith  
Executive Vice President, Chief Financial Officer and Secretary  
Forest City Enterprises, Inc.  
50 Public Square  
Suite 1100  
Cleveland, OH 44113

**Re: Forest City Enterprises, Inc.  
Form 10-K for the fiscal year ended January 31, 2007  
Filed March 28, 2007  
File No. 001-04372**

Dear Mr. Smith:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief