



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 28, 2011

Via U.S. Mail and Facsimile 216.619.1699

Robert G. O'Brien  
Executive Vice President and Chief Financial Officer  
Forest City Enterprises, Inc.  
50 Public Square  
Suite 1100  
Cleveland, OH 44113

**Re: Forest City Enterprises, Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2010**  
**Filed March 30, 2010**  
**Form 10-Q for period ended October 31, 2010**  
**Filed December 8, 2010**  
**File No. 1-4372**

Dear Mr. O'Brien:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief