



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