

Mail Stop 3010

April 1, 2010

VIA U.S. MAIL AND FAX (718) 935-0378

Mr. Lloyd J. Shulman  
Chief Executive Officer  
J.W. Mays, Inc.  
9 Bond Street  
Brooklyn, NY 11201-5805

**Re: J.W. Mays, Inc.**  
**Form 10-K for the fiscal year ended July 31, 2009**  
**Filed October 8, 2009**  
**File No. 001-3647**

Dear Mr. Shulman:

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

Sincerely,

Daniel L. Gordon  
*Branch Chief*