

April 24, 2008

VIA U.S. MAIL AND FAX (732)577-9980

Ms. Anna T. Chew  
Chief Financial Officer  
Monmouth Real Estate Investment Corporation  
3499 Route 9N  
Suite 3C  
Freehold, NJ 07728

Re: Monmouth Real Estate Investment Corporation  
File No. 001-33177  
Form 10-K for Fiscal Year Ended  
September 30, 2007

Dear Ms. Chew:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief