

May 22, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (212) 302-8094

Thomas Viertel  
Executive Vice President and Chief Financial Officer  
Presidential Realty Corporation  
180 South Broadway  
White Plains, NY 10605

Re: **Presidential Realty Corporation**  
**Form 10-KSB for the year ended December 31, 2005**  
**Filed March 31, 2006**  
**File No. 1-08594**

Dear Mr. Viertel:

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

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant