

Mail Stop 4561

May 31, 2006

Mr. John W. Alvey  
Chief Financial and Accounting Officer  
Maxus Realty Trust, Inc.  
104 Armour  
North Kansas City, Missouri 64116

**Re: Maxus Realty Trust, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2005**  
**File No. 0-13754**

Dear Mr. Alvey:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Steven Jacobs  
Branch Chief