



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 4561

September 29, 2008

Anna T. Chew
Chief Financial Officer
UMH Properties, Inc.
3499 Route 9, Suite 3C
Freehold, New Jersey 07728

**Re: UMH Properties, Inc.
Form 10-K
Filed March 11, 2008
File No. 001-12690**

Dear Ms. Chew:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jennifer Gowetski
Senior Counsel