

April 1, 2010

Mail Stop 3010

Ms. Anna T. Chew
Chief Financial Officer
UMH Properties, Inc.
Juniper Business Plaza,
3499 Route 9 North, Suite 3-C
Freehold, NJ 07728

RE: UMH Properties, Inc.
Form 10-K for the period ended December 31, 2008
Filed March 10, 2009
File No. 1-12690

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,

Kristi Marrone
Staff Accountant