



DIVISION OF
CORPORATION FINANCE

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

May 26, 2020

Samuel Landy
Chief Executive Officer
UMH PROPERTIES, INC.
Juniper Business Plaza
3499 Route 9 North
Suite 3-C
Freehold, NJ 07728

Re: UMH PROPERTIES, INC.
Form S-3
Filed May 15, 2020
File No. 333-238321

Dear Mr. Landy :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Jeffrey Lowenthal, Esq.