



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2010

Leo S. Ullman  
Chief Executive Officer  
Cedar Shopping Centers, Inc.  
44 South Bayles Avenue  
Port Washington, NY 11050-3765

**Re: Cedar Shopping Centers, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**Definitive Proxy on Schedule 14A**  
**Filed April 26, 2010**  
**File No. 001-31817**

Dear Mr. Ullman:

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

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant