

Mail Stop 3010

July 9 2009

VIA USMAIL and FAX (317) 808-6794

Mr. Dennis D. Oklak  
Chairman and Chief Executive Officer  
Duke Realty Corporation  
600 East 96<sup>th</sup> Street, Suite 100  
Indianapolis, Indiana 46240

**Re: Duke Realty Corporation  
Form 10-K for the year ended December 31, 2008  
Filed on February 25, 2009  
File No. 001-09044**

Dear Mr. Dennis D. Oklak:

We have reviewed your response letter dated June 21, 2009 and have the following additional comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Provide to us the information requested if indicated and please be as detailed as necessary in your explanation.

FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2009

Financial Statements and Notes

Note 8 – Segment Reporting, page 75

1. We read your response to comment three, reviewed the segment disclosure in your Form 10-Q for the three months ended March 31, 2009 and note that while you have removed the subtotal for Segment FFO, you have continued to provide FFO on a segment basis. As stated in our previous comment, to the extent your segment FFO provides adjustments that do not appear to comply with the definition adopted by NAREIT you should clearly describe that it is a modified measure that differs from the NAREIT definition and explain the basis for those adjustments.

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Dennis Oklak  
Duke Realty Corporation  
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As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please submit your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Jaime John at (202) 551-3446 or me at (202) 551-3413 if you have questions.

Sincerely,

Cicely LaMothe  
Branch Chief