

July 17, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (212) 869-9585

Mr. John B. Roche  
Executive Vice President and Chief Financial Officer  
New Plan Excel Realty Trust, Inc.  
420 Lexington Ave  
New York, NY 10170

Re: **New Plan Excel Realty Trust, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 6, 2006**  
**File No. 1-12244**

Dear Mr. Roche:

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

Sincerely,

Daniel L. Gordon  
Accounting Branch Chief