

Mail Stop 4561

December 1, 2008

Mr. Shannon Smith
Chief Financial Officer
American Land Lease, Inc.
29399 U.S. Hwy 19 North, Suite 320
Clearwater, Florida 33761

**Re: American Land Lease, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 11, 2008
File No. 001-09360**

Dear Mr. Smith:

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

Sincerely,

Tom Kluck
Legal Branch Chief