

Mail Stop 4561

August 1, 2007

VIA U.S. MAIL AND FAX (516) 869-7250

Michael Pappagallo
Executive Vice President and Chief Financial Officer
Kimco Realty Corporation
3333 New Hyde Park Road
New Hyde Park, NY 11042

**Re: Kimco Realty Corporation
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed February 28, 2007
Form 10-Q for Quarterly Period Ended
March 31, 2007
Filed May 8, 2007
File No. 1-10899**

Dear Mr. Pappagallo:

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

Sincerely,

Kevin Woody
Branch Chief