



DIVISION OF
CORPORATION FINANCE
Mail Stop 3010

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

January 22, 2010

Charles B. Lebovitz
Chief Executive Officer
2030 Hamilton Place Blvd
Suite 500
Chattanooga, TN 37421

Re: CBL & Associates Properties, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
Proxy Statement on Schedule 14A
Filed on March 27, 2009
File No. 001-12494

Dear Mr. Lebovitz:

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

You may contact Yolanda Crittendon, Staff Accountant at (202) 551-3472 or me at (202) 551-3414 with any other questions.

Sincerely,

Jorge Bonilla
Senior Staff Accountant