

Mail Stop 3010

January 26, 2010

Mr. Terry L. Stevens
Chief Financial Officer
Highwoods Properties, Inc.
3100 Smoketree Court, Suite 600
Raleigh, NC 27604

**Re: Highwoods Properties, Inc.
Form 10-K for the year ended December 31, 2008
File No. 1-13100**

Dear Mr. Stevens:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief