



DIVISION OF
CORPORATION FINANCE

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

August 19, 2010

Leo S. Ullman
Chief Executive Officer
Cedar Shopping Centers, Inc.
44 South Bayles Avenue
Port Washington, NY 11050-3765

Re: Cedar Shopping Centers, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Form 10-Q for the Fiscal Quarter Ended March 31, 2009 and June 30,
2009
File No. 001-31817

Dear Mr. Ullman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Linda VanDoorn
Senior Assistant Chief Accountant