



DIVISION OF
CORPORATION FINANCE

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

September 30, 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, 2009
Filed March 15, 2010
Definitive Proxy on Schedule 14A
Filed April 26, 2010
File No. 001-31817**

Dear Mr. Ulman:

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

Sincerely,

Linda VanDoorn
Senior Assistant Chief Accountant