CEDAR SHOPPING CENTERS, INC. 44 South Bayles Avenue Port Washington, New York 11050

September 23, 2010

BY EDGAR AND COURIER

Securities and Exchange Commission 100 F Street, NE Washington, DC 20549

Attention: Jerard T. Gibson, Esq.

Re: Cedar Shoppting Centers, Inc. Registration Statement on Form S-3 Registration No. 333-169035

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Act"), the undersigned Registrant hereby requests acceleration of the effective date of the above-referenced Registration Statement on Form S-3 to 2:00 p.m., on September 30, 2010, or as soon thereafter as practicable.

We hereby acknowledge the following:

- (a) Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- (b) The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- (c) The Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We also confirm our awareness of our statutory responsibilities under the Act and the Securities Exchange Act of 1934, as amended.

Please notify Martin H. Neidell of Stroock & Stroock & Lavan LLP, counsel to the Registrant, at (212) 806-5836 as soon as possible as to the time the Registration Statement has been declared effective pursuant to this acceleration request or if you require additional information.

Very truly yours,

By:

CEDAR SHOPPING CENTERS, INC.

<u>/s/Leo S. Ullman</u> Leo S. Ullman Chairman of the Board, CEO and President