

CEDAR SHOPPING CENTERS, INC.
44 SOUTH BAYLES AVENUE
PORT WASHINGTON, NY 11050-3765

January 29, 2010

Ms. Yolanda Crittenden, Staff Accountant
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E., Mail Stop 3010
Washington, DC 20549

Re: Cedar Shopping Centers, Inc.
Form 10-K for the year ended December 31, 2008
Form 10-Q for the quarters ended March 31, 2009 and June 30, 2009
File No. 001-31817

Dear Ms. Crittenden:

Reference is made to the Staff's follow-up letter dated December 14, 2009 bearing the captioned file number and headings, our reply dated January 11, 2010 and the subsequent telephone call with you on January 25, 2010. The following is respectfully submitted by Cedar Shopping Centers, Inc. (the "Company") in response thereto:

Form 10-K

Item 8 — Financial Statements and Supplementary Data, page 37

Note 2 — Summary of Significant Accounting Policies, page 44

Intangible Lease Asset/Liability, page 46

1. Your Comment and Requested Clarification: We have read and considered your response to comment one which indicates that you deemed the exercisability of lease renewal options to be low based upon historical experience. Please provide us with statistics or other quantitative data that supports this historical experience for each reporting period presented.

The Company's Response: The Company has determined that the likelihood of fixed-rate renewal option exercise was low given the several factors previously submitted. As noted, the Company's expectations have been generally consistent with its actual experience. The Company historically has recorded approximately \$103 million of intangible lease liabilities in connection with its asset acquisitions. The following schedule sets forth the Company's historical experience with respect to potential lease-modifying events subsequent to the purchase of a property where the amount of intangible lease liability allocated for such leases represented \$500,000 or more at the time of acquisition. The data presented further supports the original position that the probability of the exercise of lease renewal options was

low for leases as to which the Company established intangible lease liabilities. This schedule shows that of leases that had potential lease-modifying events subsequent to acquisition, 63.5%, based on annualized base rent, were not renewed or the premises were vacated. This will confirm, as per your telephonic request, that all the intangible lease liabilities reflect below-market leases.

The information presented in the table is as follows: (i) property name, (ii) property location, (iii) tenant name, (iv) expiration date of original non-cancelable lease term at the date of acquisition, (v) year in which the lease had potential lease-modifying events, and (vi) annualized base rent amount due from the tenant:

Property	Tenant	Original Non-Cancelable Lease Expiration Date	Year of Appli- cable Event	Annualized Base Rent	
<i>Tenants not renewing leases or vacating premises</i>					
The Brickyard	Berlin, CT	Sam's Club	1/31/2010	2009	\$ 1,103,038
Oakland Commons	Bristol, CT	Shaw's	2/29/2016	2009	956,568
Kempsville Crossing	Virginia Beach, VA	Farm Fresh	1/31/2021	2009	805,140
West Bridgewater Plaza	W Bridgewater, MA	Shaw's	2/28/2027	2009	500,000
Shore Mall	Egg Harbor Twp, NJ	Value City	6/30/2009	2008	410,400
The Brickyard	Berlin, CT	Syms	3/31/2010	2009	367,840
Lake Raystown Plaza	Huntingdon, PA	Giant Foods	9/25/2006	2006	309,867
Jordan Lane	Wethersfield, CT	Friendly Fitness	8/31/2014	2009	50,708
Parkway Plaza	Mechanicsburg, PA	Fulton Bank	12/31/2018	2008	40,320
					4,543,881
					63.5%
<i>Total tenants renewing</i>					
					2,610,318
					36.5%
<i>Total</i>					
					\$ 7,154,199

In connection with the above, the Company hereby acknowledges that:

1. The Company is responsible for the adequacy and accuracy of the disclosures in the filings;
2. Staff comments or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
3. The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If, after review hereof, you should have any additional questions or should require any additional information, please contact the undersigned at (direct) 516-944-4525.

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Securities and Exchange Commission, Division of Corporation Finance
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Very truly yours,

/s/ LEO S. ULLMAN

Leo S. Ullman
Chairman, Chief Executive Officer and President

cc: Ms. Linda VanDoorn, Senior Assistant Chief Accountant