

April 18, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to (415) 477-2115*

Mr. Thomas S. Olinger, Chief Financial Officer  
AMB Property Corporation  
Pier 1, Bay 1  
San Francisco, CA 94111

**RE: AMB Property Corporation  
File No. 001-113545  
Form 10-K for the year ended December 31, 2007**

Dear Mr. Olinger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant