



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2010

Hamid R. Moghadam  
Chairman of the Board and Chief Executive Officer  
AMB Property Corporation  
Pier 1, Bay 1  
San Francisco, CA 94111

**Re: AMB Property Corporation  
Form 10-K  
Filed February 22, 2010  
File No. 001-13545**

Dear Mr. Moghadam:

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

Sincerely,

Tom Kluck  
Legal Branch Chief

cc: Laura L. Gabriel, Esq. (*via facsimile*)