

Mail Stop 4561

July 31, 2007

Mr. Terry Stevens
Chief Financial Officer
Highwoods Properties, Inc.
3100 Smoketree Court, Suite 600
Raleigh, NC 27604

**Re: Highwoods Properties, Inc.
Form 10-K for the fiscal year ended December 31, 2006
File No. 1-13100**

Dear Mr. Stevens:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief