

UMH PROPERTIES, INC.  
Form 8-K  
March 13, 2008

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): March 13, 2008**

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**UMH Properties, Inc.**

(Exact name of registrant as specified in its charter)

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<b>Maryland</b>	<b>001-12690</b>	<b>22-1890929</b>
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

**Juniper Business Plaza, 3499 Route 9 North, Suite 3-C, Freehold, NJ 07728**

(Address of principal executive offices)

(Zip Code)

**Registrant's telephone number, including area code: (732) 577-9997**

**Not Applicable**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 7.01**

**Regulation FD Disclosure.\***

Attached as Exhibit 99.1 is a letter to shareholders from the Chairman of UMH Properties, Inc. (the Company) that has been posted on the Company's website, www.umh.com, on March 13, 2008. Included in this letter is a discussion of the Company's business and certain 2007 financial information.

**Item 9.01**

**Financial Statements and Exhibits.**

\*

(d) Exhibits.

99.1

Letter to Shareholders.

\* The information furnished under Item 7.01 and Item 9.01 of this Current Report on Form 8-K, including the exhibit, shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities under that Section, nor shall it be deemed incorporated by reference in any registration statement or other filings UMH Properties, Inc. under the Securities Act of 1933, as amended.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**UMH PROPERTIES, INC.**

Date: March 13, 2008

By:     /s/ Anna T. Chew

Name:

Anna T. Chew

Title:

Vice President and Chief Financial Officer