#### **UNITED STATES**

#### SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

### FORM 8-K

#### **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

### **UMH Properties, Inc.**

(Exact name of registrant as specified in its charter)

Maryland 001-12690 22-1890929

(State or other jurisdiction (Commission (IRS Employer of incorporation) File Number) 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))

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Item 7.01	
Regulation FD Disclosure.*	
Attached as Exhibit 99.1 is a letter to shareholders from the Chairman of UMH Properties, Inc. (the Comhas been posted on the Company s website, www.umh.com, on March 13, 2008. Included in this letter is of the Company s business and certain 2007 financial information.	
Item 9.01	
Financial Statements and Exhibits.	
*	
(d) Exhibits.	
(u) 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 t shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended subject to the liabilities under that Section, nor shall it be deemed incorporated by reference in any re-	, or otherwise

### **SIGNATURE**

statement or other filings UMH Properties, Inc. under the Securities Act of 1933, as amended.

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.

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## **UMH PROPERTIES, INC.**

Date: March 13, 2008

By: /s/ Anna T. Chew

Name:

Anna T. Chew

Title:

Vice President and Chief Financial Officer