



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2015

Via E-mail

Eugene Shnayderman  
Chief Accounting Officer and Controller  
Getty Realty Corp.  
Two Jericho Plaza, Suite 110  
Jericho, New York 11753

**Re: Getty Realty Corp.  
Form 10-K  
Filed March 17, 2014  
File No. 001-13777**

Dear Mr. Shnayderman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Sonia Gupta Barros

Sonia Gupta Barros  
Assistant Director