



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

September 5, 2017

Via E-mail

Danion Fielding  
Vice President, Chief Financial Officer and Treasurer  
Getty Realty Corp.  
Two Jericho Plaza, Suite 110  
Jericho, New York 11753

**Re: Getty Realty Corp.  
Form 10-K for the Year Ended December 31, 2016  
Filed March 2, 2017  
File No. 001-13777**

Dear Mr. Fielding:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate  
& Commodities