



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

November 21, 2017

Via e-mail

Mr. David W. Kalish  
Senior Vice President and Chief Financial Officer  
One Liberty Properties, Inc.  
60 Cutter Mill Road  
Great Neck, New York 11021

**Re: One Liberty Properties, Inc.  
Form 10-K for the Year Ended December 31, 2016  
Filed March 10, 2017  
File No. 1-09279**

Dear Mr. Kalish:

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/ Isaac Esquivel

Isaac Esquivel  
Accountant  
Office of Real Estate  
& Commodities