



DIVISION OF
CORPORATION FINANCE

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

August 10, 2023

Patrick J. Callan, Jr.
President, Chief Executive Officer and Director
One Liberty Properties, Inc.
60 Cutter Mill Road
Great Neck, New York 11021

Re: One Liberty Properties, Inc.
Registration Statement on Form S-3
Filed August 4, 2023
File No. 333-273713

Dear Patrick J. Callan, Jr.:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Jeffrey A. Baumel