



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2017

Via Email

Lawrence E. Kreider  
Chief Financial Officer  
Clipper Realty Inc.  
4611 12<sup>th</sup> Avenue, Suite 1L  
Brooklyn, NY 11219

**Re: Clipper Realty Inc.  
Form 10-K  
Filed March 31, 2017  
Form 10-K/A  
Filed May 1, 2017  
File No. 001-38010**

Dear Mr. Kreider:

We have completed our review of your filings. 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/ Kevin Woody

Kevin Woody  
Branch Chief  
Office of Real Estate and  
Commodities