



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 14, 2010

*By U.S. Mail and facsimile to (201) 843-2198*

Mr. Joseph Macnow, Chief Financial Officer  
Alexander's, Inc.  
210 Route 4 East  
Paramus, NJ 07652

**RE: Alexander's, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Form 10-Q for the quarter ended March 31, 2010**  
**File No. 001-06064**

Dear Mr. Macnow:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant