



DIVISION OF  
CORPORATION FINANCE

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

July 21, 2010

Donald Barney  
Chief Financial Officer  
First Real Estate Investment Trust of New Jersey  
505 Main Street  
Hackensack, New Jersey 07601

**Re: First Real Estate Investment Trust of New Jersey  
Form 10-K for the Fiscal Year Ended October 31, 2009  
Filed January 14, 2010  
File No. 000-25043**

Dear Mr. Barney:

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

Sincerely,

Jennifer Gowetski  
Senior Counsel