## VIA U.S. MAIL AND FAX (516) 684-4922

Mr. Patrick J. Callan, Jr.
President and Chief Executive Officer
One Liberty Properties, Inc.
60 Cutter Mill Road, Suite 303
Great Neck, New York 11021

**Re:** One Liberty Properties, Inc.

Form 10-K for the year ended December 31, 2007

Filed March 13, 2008 File No. 001-09279

Dear Mr. Callan:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn Senior Assistant Chief Accountant