



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2021

Michelle Bushore  
Chief Legal Officer and General Counsel  
Realty Income Corporation  
11995 El Camino Real  
San Diego, CA 92130

**Re: Realty Income Corporation**  
**Registration Statement on Form S-4**  
**Filed on June 4, 2021**  
**File No. 333-256772**

Dear Ms. Bushore:

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 Janice Adeloyle at (202)551-3034 or Brigitte Lippmann at (202)551-3713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Darren J. Guttenberg