



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2021

Michelle Bushore  
Chief Legal Officer  
REALTY INCOME CORP  
11995 El Camino Real  
San Diego, California 92130

**Re: REALTY INCOME CORP**  
**Registration Statement on Form S-4**  
**Filed October 8, 2021**  
**File No. 333-260165**

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 Joseph Ambrogio at 202-551-4821 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Darren Guttenberg