



DIVISION OF
CORPORATION FINANCE

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

November 9, 2017

Via Email

Lawrence E. Kreider
Chief Financial Officer
Clipper Realty Inc.
4611 12th Avenue, Suite 1L
Brooklyn, NY 11219

**Re: Clipper Realty Inc.
Form 10-K
Filed March 31, 2017
Form 10-K/A
Filed May 1, 2017
File No. 001-38010**

Dear Mr. Kreider:

We have completed our review of your filings. 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.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Branch Chief
Office of Real Estate and
Commodities