This XML file does not appear to have any style information associated with it. The document tree is shown below.

```xml
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```xml
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xlink:type="locator"/>
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<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
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xlink:to="dei_DocumentInformationTable" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentType" xlink:type="arc"/>
<link:definitionArc order="2" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentPeriodEndDate" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentTransitionReport" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityFileNumber" xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityRegistrantName" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityIncorporationStateCountryCode" xlink:type="arc"/>
```

```xml
        <link:definitionArc order="8" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="10" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityAddressCityOrTown" xlink:type="arc"/>
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        <link:definitionArc order="12" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityAddressPostalZipCode" xlink:type="arc"/>
        <link:definitionArc order="13" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="14" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="15" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_Security12gTitle" xlink:type="arc"/>
        <link:definitionArc order="16" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_TradingSymbol" xlink:type="arc"/>
        <link:definitionArc order="17" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="19" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="20" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityCurrentReportingStatus" xlink:type="arc"/>
        <link:definitionArc order="21" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="22" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="23" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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        <link:definitionArc order="25" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_IcfrAuditorAttestationFlag" xlink:type="arc"/>
        <link:definitionArc order="26" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentFinStmtErrorCorrectionFlag" xlink:type="arc"/>
        <link:definitionArc order="27" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityShellCompany" xlink:type="arc"/>
        <link:definitionArc order="28" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityPublicFloat" xlink:type="arc"/>
        <link:definitionArc order="29" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityCommonStockSharesOutstanding" xlink:type="arc"/>
        <link:definitionArc order="30" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_AuditorName" xlink:type="arc"/>
        <link:definitionArc order="31" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_AuditorFirmId" xlink:type="arc"/>
        <link:definitionArc order="32" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_AuditorLocation" xlink:type="arc"/>
        <link:definitionArc order="33" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_EntityCentralIndexKey" xlink:type="arc"/>
        <link:definitionArc order="34" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_CurrentFiscalYearEndDate" xlink:type="arc"/>
        <link:definitionArc order="35" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentFiscalYearFocus" xlink:type="arc"/>
        <link:definitionArc order="36" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_DocumentFiscalPeriodFocus" xlink:type="arc"/>
        <link:definitionArc order="37" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
        xlink:from="dei_DocumentInformationLineItems" xlink:to="dei_AmendmentFlag" xlink:type="arc"/>
    </link:definitionLink>
    <link:roleRef roleURI="http://www.gyrodyne.com/20231231/role/statement-consolidated-statements-of-net-assets-liquidation-basis"
    xlink:href="gyro-20231231.xsd#statement-consolidated-statements-of-net-assets-liquidation-basis" xlink:type="simple"/>
    <link:definitionLink xlink:role="http://www.gyrodyne.com/20231231/role/statement-consolidated-statements-of-net-assets-liquidation-
basis" xlink:type="extended">
        <link:loc xlink:href="https://xbrl.sec.gov/dei/2023/dei-2023.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain"
        xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.sec.gov/dei/2023/dei-2023.xsd#dei_EntityDomain" xlink:label="dei_EntityDomain-default"
        xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.sec.gov/dei/2023/dei-2023.xsd#dei_LegalEntityAxis" xlink:label="dei_LegalEntityAxis"
        xlink:type="locator"/>
        <link:loc xlink:href="gyro-20231231.xsd#gyro_BasisOfAccountingLiquidationMember"
        xlink:label="gyro_BasisOfAccountingLiquidationMember" xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.fasb.org/srt/2023/elts/srt-2023.xsd#srt_ScenarioUnspecifiedDomain"
        xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.fasb.org/srt/2023/elts/srt-2023.xsd#srt_ScenarioUnspecifiedDomain"
        xlink:label="srt_ScenarioUnspecifiedDomain-default" xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.fasb.org/srt/2023/elts/srt-2023.xsd#srt_StatementScenarioAxis"
        xlink:label="srt_StatementScenarioAxis" xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_AccountsPayableCurrentAndNoncurrent"
        xlink:label="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_AccountsReceivableNet" xlink:label="us-
gaap_AccountsReceivableNet" xlink:type="locator"/>
        <link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_AccruedLiabilitiesCurrentAndNoncurrent"
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```xml
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_Assets" xlink:label="us-gaap_Assets"
xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_AssetsAbstract" xlink:label="us-
gaap_AssetsAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_AssetsNet" xlink:label="us-gaap_AssetsNet"
xlink:type="locator"/>
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xlink:label="us-gaap_CashAndCashEquivalentsAtCarryingValue" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_DeferredRentCredit" xlink:label="us-
gaap_DeferredRentCredit" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_Liabilities" xlink:label="us-
gaap_Liabilities" xlink:type="locator"/>
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gaap_LiabilitiesAbstract" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_LineOfCredit" xlink:label="us-
gaap_LineOfCredit" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-
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gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_OtherReceivables" xlink:label="us-
gaap_OtherReceivables" xlink:type="locator"/>
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gaap_RealEstateHeldforsale" xlink:type="locator"/>
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gaap_SecurityDepositLiability" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_StatementLineItems" xlink:label="us-
gaap_StatementLineItems" xlink:type="locator"/>
<link:loc xlink:href="https://xbrl.fasb.org/us-gaap/2023/elts/us-gaap-2023.xsd#us-gaap_StatementTable" xlink:label="us-
gaap_StatementTable" xlink:type="locator"/>
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xlink:from="dei_LegalEntityAxis" xlink:to="dei_EntityDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-domain"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain" xlink:type="arc"/>
<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
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<link:definitionArc order="0" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member"
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<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
xlink:from="srt_StatementScenarioAxis" xlink:to="srt_ScenarioUnspecifiedDomain-default" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension"
xlink:from="us-gaap_StatementTable" xlink:to="dei_LegalEntityAxis" xlink:type="arc"/>
<link:definitionArc order="1" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/dimension-default"
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<link:definitionArc order="0" xbrldt:closed="true" xbrldt:contextElement="segment"
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xlink:type="arc"/>
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gaap_StatementLineItems" xlink:to="us-gaap_AssetsAbstract" xlink:type="arc"/>
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gaap_AssetsAbstract" xlink:to="us-gaap_RealEstateHeldforsale" xlink:type="arc"/>
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gaap_AssetsAbstract" xlink:to="us-gaap_AccountsReceivableNet" xlink:type="arc"/>
<link:definitionArc order="3" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_AssetsAbstract" xlink:to="us-gaap_OtherReceivables" xlink:type="arc"/>
<link:definitionArc order="4" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
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gaap_StatementLineItems" xlink:to="us-gaap_LiabilitiesAbstract" xlink:type="arc"/>
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gaap_LiabilitiesAbstract" xlink:to="us-gaap_AccountsPayableCurrentAndNoncurrent" xlink:type="arc"/>
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gaap_LiabilitiesAbstract" xlink:to="us-gaap_SecurityDepositLiability" xlink:type="arc"/>
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gaap_LiabilitiesAbstract" xlink:to="us-gaap_LineOfCredit" xlink:type="arc"/>
<link:definitionArc order="5" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_LiquidationBasisOfAccountingAccruedCostsToDisposeOfAssetsAndLiabilities"
xlink:type="arc"/>
<link:definitionArc order="6" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_Liabilities" xlink:type="arc"/>
<link:definitionArc order="7" xbrldt:closed="true" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="us-
gaap_LiabilitiesAbstract" xlink:to="us-gaap_AssetsNet" xlink:type="arc"/>
</link:definitionLink>
<link:roleRef roleURI="http://www.gyrodyne.com/20231231/role/statement-consolidated-statements-of-changes-in-net-assets-
liquidation-basis" xlink:href="gyro-20231231.xsd#statement-consolidated-statements-of-changes-in-net-assets-liquidation-basis"
xlink:type="simple"/>
<link:definitionLink xlink:role="http://www.gyrodyne.com/20231231/role/statement-consolidated-statements-of-changes-in-net-assets-
liquidation-basis" xlink:type="extended">
<link:loc xlink:href="gyro-20231231.xsd#gyro_BasisOfAccountingLiquidationMember"
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xlink:label="gyro_LiquidationBasisOfAccountingChangeInLiquidationValueOfRealEstate" xlink:type="locator"/>
<link:loc xlink:href="gyro-20231231.xsd#gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue"
xlink:label="gyro_LiquidationBasisOfAccountingNetIncreaseDecreaseInLiquidationValue" xlink:type="locator"/>
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xlink:label="srt_ScenarioUnspecifiedDomain" xlink:type="locator"/>
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xlink:type="arc"/>
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xlink:to="srt_RealEstateAndAccumulatedDepreciationNameOfPropertyDomain" xlink:type="arc"/>
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xlink:type="locator"/>
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