

April 29, 2010

Mail Stop 3010

Mr. Gregory F. Hughes  
Chief Financial Officer  
SL Green Realty Corp.  
420 Lexington Avenue  
New York, NY 10170

**Re: SL Green Realty Corp.  
Form 10-K for the year ended December 31, 2009  
Filed February 16, 2010  
File No. 001-13199**

Dear Mr. Hughes:

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

Sincerely,

Daniel L. Gordon  
Branch Chief