VIA U.S. MAIL AND FAX (212) 216-1785

Mr. Gregory F. Hughes Chief Financial Officer and Chief Operating Officer SL Green Realty Corp. 420 Lexington Ave New York, New York 10170

Re: SL Green Realty Corp.

Form 10-K for the year ended December 31, 2008

Filed February 27, 2009 File No. 001-13199

Dear Mr. Hughes:

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

Sincerely,

Daniel L. Gordon *Branch Chief*