

January 22, 2021

Matthew DiLiberto  
Chief Financial Officer  
SL Green Realty Corp. and SL Green Operating Partnership, L.P.  
420 Lexington Avenue  
New York, NY 10170

Corp.

Fiscal Year Ended December 31, 2019  
2020

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Partnership, L.P.

Fiscal Year Ended December 31, 2019  
2020

333-167793-02

Re: SL Green Realty  
Form 10-K for the  
Filed February 28,  
File No. 001-13199

SL Green Operating  
Form 10-K for the  
Filed February 28,  
File No.

Dear Mr. DiLiberto:

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,

Division of Corporation Finance  
Office of Real Estate & Construction