
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

SL GREEN REALTY CORP.

(Exact name of registrant as specified in its charter)

Maryland

(State or other jurisdiction of incorporation or organization)

13-3956775

(I.R.S. Employer Identification No.)

420 Lexington Avenue, New York, New York 10170

(Address of Principal Executive Offices) (Zip Code)

AMENDED AND RESTATED 2005 STOCK OPTION AND INCENTIVE PLAN

(Full Title of the Plan)

Marc Holliday

SL Green Realty Corp.

420 Lexington Avenue

New York, New York 10170

(Name and address of agent for service)

(212) 594-2700

(Telephone number, including area code, of agent for service)

Copies to:

Larry P. Medvinsky, Esq.

Clifford Chance US LLP

31 West 52nd Street

New York, New York 10019

EXPLANATORY NOTE

This amendment relates to the Registration Statement on Form S-8 (File No. 333-143721) of SL Green Realty Corp. (the "Company") relating to the Amended and Restated 2005 Stock Option and Incentive Plan filed by the Company on June 13, 2007. The sole purpose of this amendment is to refile Exhibits 23.2 and 23.3.

EXHIBIT INDEX

<u>Number</u>	<u>Description</u>
23.2*	Consent of Ernst & Young LLP
23.3*	Consent of Ernst & Young LLP

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on June 21, 2007.

SL GREEN REALTY CORP.

By: /s/ MARC HOLLIDAY
Name: Marc Holliday
Title: Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this Post-Effective Amendment No. 1 to the Registration Statement has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated:

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> Stephen L. Green	Chairman of the Board of Directors	June 21, 2007
<u>/s/ MARC HOLLIDAY</u> Marc Holliday	Chief Executive Officer and Director	June 21, 2007
<u>*</u> Gregory F. Hughes	Chief Operating Officer and Chief Financial Officer	June 21, 2007
<u>*</u> John H. Alschuler, Jr.	Director	June 21, 2007
<u>*</u> Edwin Thomas Burton, III	Director	June 21, 2007
<u>*</u> John S. Levy	Director	June 21, 2007

*By: /s/ ANDREW S. LEVINE
Andrew S. Levine
Attorney-in-fact

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EXHIBIT INDEX

<u>Number</u>	<u>Description</u>
23.2*	Consent of Ernst & Young LLP
23.3*	Consent of Ernst & Young LLP

* Filed herewith.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-143721) of SL Green Realty Corp. ("SL Green"), pertaining to the Amended 2005 Stock Option and Incentive Plan, of our reports dated February 28, 2007, with respect to the consolidated financial statements and schedule of SL Green, SL Green management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of SL Green, included in its Annual Report (Form 10-K) for the year ended December 31, 2006, filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG LLP
New York, New York
June 20, 2007

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-143721) of SL Green Realty Corp., pertaining to the Amended 2005 Stock Option and Incentive Plan, of our report dated March 26, 2007, with respect to the consolidated financial statements and schedule of Reckson Operating Partnership, included in its Annual Report (Form 10-K) for the year ended December 31, 2006, filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG LLP
New York, New York
June 20, 2007
