

Mail Stop 4561

April 15, 2008

Mr. Gregory F. Hughes
Chief Financial Officer and Chief Operating 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, 2007
Filed 02/27/08
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 Gordon
Branch Chief