



DIVISION OF
CORPORATION FINANCE

Mailstop 3233

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 11, 2017

Via E-Mail

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

**Re: SL Green Realty Corp.
Form 10-K for the fiscal year ended December 31, 2016
Filed February 21, 2017
File No. 1-13199**

**SL Green Operating Partnership, L.P.
Form 10-K for the fiscal year ended December 31, 2016
Filed February 21, 2017
File No. 333-167793-02**

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,

/s/ Shannon Sobotka

Shannon Sobotka
Staff Accountant
Office of Real Estate and
Commodities