

May 9, 2023

Matthew DiLiberto  
Chief Financial Officer  
SL GREEN REALTY CORP  
One Vanderbilt Avenue  
New York, NY 10017

CORP

year ended December 31, 2022  
2023

Partnership, L.P.

year ended December 31, 2022  
2023

333-167793-02

Re: SL GREEN REALTY

Form 10-K for the  
Filed February 17,

File No. 001-13199  
color:white;"\_ SL Green Operating

Form 10-K for the  
Filed February 17,

File No.

Dear Matthew DiLiberto:

We have completed our review of your filing. 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