



DIVISION OF
CORPORATION FINANCE

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

Mailstop 3233

June 20, 2016

Via E-Mail

Stephen W. Theriot
Chief Financial Officer
Vornado Realty Trust and Vornado Realty L.P.
888 Seventh Avenue
New York, NY 10019

**Re: Vornado Realty Trust
Form 10-K for the fiscal year ended December 31, 2015
Filed February 16, 2016
File No. 1-11954**

**Vornado Realty L.P.
Form 10-K for the fiscal year ended December 31, 2015
Filed February 22, 2016
File No. 1-34482**

Dear Mr. Theriot:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities