

Mail Stop 3010

July 16, 2009

VIA U.S. MAIL AND FAX (212) 216-1785

Mr. Gregory F. Hughes
Chief Financial Officer and Chief Operating Officer
SL Green Realty Corp.
420 Lexington Ave
New York, New York 10170

**Re: SL Green Realty Corp.
Form 10-K for the year ended December 31, 2008
Filed February 27, 2009
File No. 001-13199**

Dear Mr. Hughes:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief