



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