



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2021

Matthew 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, 2019**  
**Filed February 28, 2020**  
**File No. 001-13199**

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**SL Green Operating Partnership, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 28, 2020**  
**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,

Division of Corporation Finance  
Office of Real Estate & Construction