



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2023

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

**Re: SL GREEN REALTY CORP**  
**Form 10-K for the year ended December 31, 2022**  
**Filed February 17, 2023**  
**File No. 001-13199**

**SL Green Operating Partnership, L.P.**  
**Form 10-K for the year ended December 31, 2022**  
**Filed February 17, 2023**  
**File No. 333-167793-02**

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