

January 24, 2008

VIA U.S. MAIL AND FAX (732)205-8237

Barry Lefkowitz  
Executive Vice President and Chief Financial Officer  
Mack-Cali Realty L.P.  
343 Thornall Street  
Edison, New Jersey 08837-2206

**Re: Mack-Cali Realty L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed February 21, 2007  
Form 10-Q for Quarterly Period Ended  
September 30, 2007  
Filed November 1, 2007  
File No. 333-57103-1**

Dear Mr. Lefkowitz:

We have reviewed your response letter dated December 18, 2007 and have the following additional comment. If you disagree with our comment, we will consider your explanation as to why our comment is not applicable. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Barry Lefkowitz  
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Form 10-K for the year ended December 31, 2006

Item 2. Properties, page 19

1. We have considered your response to our prior comment 1. Based on the definition of “effective rent” provided in your response, we are unclear why this measure does not represent a Non-GAAP measure as defined in Item 10(e) of Regulation S-K. Revise your disclosure to comply with all the reconciliation and disclosure requirements of Item 10(e) of Regulation S-K or explain to us why no revisions are necessary.

Please respond to the comment included in this letter within ten business days. Please submit your response on EDGAR. If you have any questions, you may contact Robert Telewicz, Staff Accountant at (202) 551-3438, or the undersigned at (202)551-3629.

Sincerely,

Kevin Woody  
Accounting Branch Chief