



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

DIVISION OF  
CORPORATION FINANCE

March 29, 2013

Via E-mail

Mr. Anthony E. Malkin  
Chairman, Chief Executive Officer and President  
Empire State Realty Trust, Inc.  
One Grand Central Place  
60 East 42nd Street  
New York, New York 10165

**Re: Empire State Realty Trust, Inc.  
Definitive Additional Proxy Soliciting Materials  
Filed on Form 425 on March 29, 2013  
File No. 333-179485**

Dear Mr. Malkin:

We have reviewed your filing and have the following comment.

General

1. We note the title of your soliciting material -- "Misinformation Alert" -- and the statement that a certain investor is "wrong on the facts and wrong on the law." We also note disclosure in your letter to investors and the accompanying legal memorandum that statements by investors include "misstatements," "incorrect assertions," "errors" and "misrepresentations," and that they "mislead" other investors. Finally, we note the implication that only the supervisor is in possession of the facts. In future filings, please ensure that all such statements are clearly characterized as beliefs.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

Mr. Anthony E. Malkin  
Empire State Realty Trust, Inc.  
March 29, 2013  
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cc: Via E-mail  
Arnold S. Jacobs, Esq.  
Proskauer Rose LLP

Larry P. Medvinsky, Esq.  
Clifford Chance US LLP