



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

DIVISION OF  
CORPORATION FINANCE

May 10, 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 May 6, 2013  
File No. 333-179485**

Dear Mr. Malkin:

We have reviewed your filing and have the following comments.

General

1. You have adopted several statements from individual security holders in your solicitation materials. In particular, we note your statement that "... the Edelmanns are obviously ignoring the simple democratic principle of majority rules. I find it immoral to deprive so many of us from realizing huge profits from the proposal." The consolidation and third-party portfolio proposals are not subject to majority vote, and so references to "the simple democratic principle of majority rules" do not appear to be appropriate. Furthermore, you must avoid issuing statements that impugn the character, integrity or personal reputation of a person, or make charges concerning improper or immoral conduct, without factual foundation. Advise us how you plan to address this in your filings.
2. We note your statement that "the Empire State Building will definitely make money, and our unit values will go up. This is a win/win for us." Please provide support for this assertion. If you are unable to provide support, advise us how you plan to address this in your filings.
3. We note the statements contained in the cover letter from Mr. Silver, which we understand was disseminated to security holders. Rule 14a-9 characterizes as misleading any material which directly or indirectly impugns character, integrity or personal reputation, or directly or indirectly makes charges concerning improper, illegal or

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immoral conduct or associations, without factual foundation. Refrain from making any such statements in future filings.

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

cc: Via E-mail  
Arnold S. Jacobs, Esq.  
Proskauer Rose LLP

Larry P. Medvinsky, Esq.  
Clifford Chance US LLP