

Mail Stop 3628
October 16, 2007

VIA FACSIMILE: (213) 621-5396

Jonathan L. Friedman, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
300 South Grand Avenue
Los Angeles, California 90071

Re: Riverside Park Associates Limited Partnership
Schedule 13E-3 - File No. 5- 51943 filed October 1, 2007
Schedule 14D-9 - File No. 5- 51943 filed October 1, 2007
Schedule TO-T - File No. 5- 5-1943 filed October 1, 2007

Dear Mr. Friedman:

We have reviewed your filings and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

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 any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Schedule TO-T

1. Please explain why Riverside Park Associates Limited Partnership has not been identified as a bidder in the Offer and a filing person in the going private transaction. For guidance, we refer you to Section II.D of the Current Issues Outline dated November 14, 2000 available on our website at www.sec.gov.

Special Factors, page 8
Valuation of Units, page 8

2. We note your reference to the capitalization rate provided by

PPR.

Please provide the disclosure required by Item 1015 for the report received from PPR and file any written materials as an exhibit.

Closing Comment

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the filing persons are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from each filing person acknowledging that:

- * that filing persons are responsible for the adequacy and accuracy of the disclosure in the filing;

- * staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

- * that filing persons may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

As appropriate, please amend your filings in response to these comments. You may wish to provide us with black-lined copies of the amended filings to expedite our review. Please furnish a cover letter with your amended filing that keys your responses to our comments and provides any requested supplemental information and file such letter on EDGAR. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amended filings and responses to our comments.

If you have any questions please contact me at (202) 551-3345 or

by facsimile at (202) 772-9203.

Very truly yours,

Michael Pressman
Special Counsel
Office of Mergers and Acquisitions

October 16, 2007

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

DIVISION OF
CORPORATION FINANCE