



DIVISION OF
CORPORATION FINANCE

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

October 28, 2010

Mr. Joseph Macnow
Chief Financial Officer
Vornado Realty Trust
888 Seventh Avenue
New York, NY 10019

Re: Vornado Realty Trust
Form 10-K for the year ended December 31, 2009
Filed February 23, 2010
Definitive Proxy Statement
Filed April 1, 2010
File No. 001-11954

Dear Mr. Macnow:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon
Branch Chief