

Benjamin Sawyer Head of Corporate Actions

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Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

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To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 5.25% Series M Cumulative Redeemable Preferred Shares of Beneficial Interest, liquidation preference \$25.00 per share, no par value per share of VORNADO REALTY TRUST under the Exchange Act of 1934.

Sincerely,