

December 7, 2007

Mail Stop 4561

*By U.S. Mail*

Mitchell E. Hersh  
President and Chief Executive Officer  
Mack-Cali Realty Corporation  
343 Thornall Street  
Edison, New Jersey 08837-2206

**Re: Mack-Cali Realty Corporation  
Definitive 14A  
Filed April 20, 2007  
File No. 001-13274**

Dear Mr. Hersh:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3401.

Sincerely,

Jennifer Gowetski  
Attorney-Advisor

cc: Blake Hornick (*via facsimile*)  
Seyfarth Shaw LLP