

February 8, 2008

VIA U.S. MAIL AND FAX (732)205-8237

Barry Lefkowitz
Executive Vice President and Chief Financial Officer
Mack-Cali Realty Corporation
343 Thornall Street
Edison, New Jersey 08837-2206

**Re: Mack-Cali Realty Corporation
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed February 21, 2007
Form 10-Q for Quarterly Period Ended
September 30, 2007
Filed November 1, 2007
File No. 001-13274**

Dear Mr. Lefkowitz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Accounting Branch Chief