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

> 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:

Re:

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