



DIVISION OF
CORPORATION FINANCE

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

August 18, 2010

Mr. Barry Lefkowitz
Mack-Cali Realty Corporation
343 Thornall Street
Edison, NJ 08837-2206

Re: Mack-Cali Realty Corporation
Form 10-K for the year ended December 31, 2009
File No. 1-13274

Dear Mr. Lefkowitz:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief