

Mail Stop 3010

January 26, 2010

Mr. Terry L. Stevens  
Chief Financial Officer  
Highwoods Realty Limited Partnership  
3100 Smoketree Court, Suite 600  
Raleigh, NC 27604

**Re: Highwoods Realty Limited Partnership  
Form 10-K for the year ended December 31, 2008  
File No. 0-21731**

Dear Mr. Stevens:

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

Sincerely,

Kevin Woody  
Branch Chief