

Mail Stop 4561

May 1, 2008

VIA U.S. MAIL AND FAX (201) 843-2198

Mr. Joseph Macnow
Chief Financial Officer
Vornado Realty Trust
888 Seventh Avenue
New York, NY 10019

**Re: Vornado Realty Trust
Form 10-K for the year ended December 31, 2007
Filed February 26, 2008
File No. 1-11954**

Dear Mr. Macnow:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Daniel L. Gordon
Branch Chief