

April 24, 2009

Mail Stop 4561

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, 2008
Filed 2/24/09
File No. 001-11954

Vornado Realty LP
Form 10-K for the year ended December 31, 2008
Filed 3/10/09
File No. 000-22685

Dear Mr. Macnow:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant

cc: Alan J. Rice (*via facsimile*)