

Vornado Realty Trust
210 Route 4 East
Paramus, NJ 07652-0910
Tel 201-587-1000
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June 20, 2011

Via EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Mr. Daniel L. Gordon
Branch Chief

Re: Vornado Realty Trust
Form 10-K for the year ended December 31, 2010
File No. 001-11954
Vornado Realty L.P.
Form 10-K for the year ended December 31, 2010
File No. 001-22635

Dear Mr. Gordon:

Please find herein our response to your letter, dated June 6, 2011, on behalf of the Staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") to Mr. Joseph Macnow, Chief Financial Officer of Vornado Realty Trust ("Vornado," or the "Company") regarding the above referenced filings with the Commission. We have carefully considered the Staff's comment and have provided additional information, as requested. For your convenience, we have included the Staff's comment before our response.

1. We note your response to comment 18 in our letter dated April 22, 2011. Your proposed disclosure states that you believe that the total amount due from Stop & Shop in connection with the litigation is \$40,417,000, of which \$19,465,000 has been reserved. From your proposed disclosure, it appears that an exposure to a loss exists in excess of the amount accrued. As such, please revise to specifically state the amount of the estimate of the reasonably possible loss or range of loss or make a statement that such an estimate cannot be made.

Response

In future filings, the Company will include the following additional disclosure.

As of December 31, 2010, we have a receivable from Stop & Shop of \$40,417,000, of which \$19,465,000 has been reserved. We believe, after consultation with counsel, that the maximum reasonably possible loss is up to the total amount of the receivable of \$40,417,000.

We acknowledge that:

- The Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- The Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Any questions or comments with respect to the foregoing may be communicated to the undersigned (212-894-7000) or to Joseph Macnow, Chief Financial Officer (201-587-1000).

Sincerely,

/s/ Alan J. Rice

Alan J. Rice – Corporation Counsel

cc:

Jonathan Wiggins
(Division of Corporation Finance)

Edward R. Morrissey
(Deloitte & Touche LLP)

Michael D. Fascitelli
Joseph Macnow
(Vornado Realty Trust)
