May 10, 2007

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, 2006 File No. 1-11954

Dear Mr. Macnow:

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

Sincerely,

Daniel L. Gordon Branch Chief

cc: Bill Farrar (via facsimile)