

Mail Stop 4561

April 9, 2009

VIA U.S. MAIL AND FAX (732) 205-8237

Barry Lefkowitz  
Chief Financial Officer  
Mack-Cali Realty, L.P.  
343 Thornall Street  
Edison, NJ 08837-2206

**Re: Mack-Cali Realty, L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
Filed February 12, 2009  
File No. 333-57103**

Dear Mr. Lefkowitz:

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

Sincerely,

Kevin Woody  
Branch Chief