Mail Stop 4561

May 6, 2008

VIA USMAIL and FAX (201) 843-2198

Mr. Joseph Macnow Chief Financial Officer Alexander's Inc. 210 Route 4 East Paramus, New Jersey 07652

## Re: Alexander's Inc. Form 10-K for the year ended December 31, 2007 Filed on February 25, 2008 File No. 001-6064

Dear Mr. Joseph 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,

Linda Van Doorn Senior Assistant Chief Accountant