



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 23, 2011

Via U.S. Mail and Facsimile 919.431.1431

Terry L. Stevens
Vice President and Chief Financial Officer
Highwoods Properties, Inc.
3100 Smoketree Court, Suite 600
Raleigh, NC 27604

**Re: Highwoods Properties, Inc.
Form 10-K for fiscal year ended December 31, 2010
Filed February 9, 2011
File No. 1-13100
Highwoods Realty Limited Partnership
Form 10-K for fiscal year ended December 31, 2010
Filed February 9, 2011
File No. 0-21731**

Dear Mr. Stevens:

We have reviewed your response dated April 19, 2011 and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments. Please apply the comment noted below to the financial statements of both the company and your operating partnership.

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Form 10-K for the fiscal year ended December 31, 2010

Item 8. Financial Statements and Supplementary Data

Highwoods Properties, Inc.

Notes to Consolidated Financial Statements, page 60

1. Description of Business and Significant Accounting Policies, page 60

Real Estate and Related Assets, page 61

1. We note that your response to prior comment 9. Please tell us management's basis for using the 15% threshold to assessed probability, including any references to authoritative literature. Within your response, please tell us your historical renewal rates for leases between the 0% and 15% discount range or provide to us a quantification of the changes to your financial statements had you not used the 15% threshold to determine probability.

You may contact Mark Rakip, Staff Accountant, at 202.551.3573 or the undersigned at 202.551.3629 if you have questions regarding the comment on the financial statements and related matters.

Sincerely,

Kevin Woody
Accounting Branch Chief