

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

DIVISION OF CORPORATION FINANCE

May 17, 2013

Via E-mail

Terry Stevens Chief Financial Officer Highwoods Properties, Inc. Highwoods Realty Limited Partnership 3100 Smoketree Court Suite 600 Raleigh, NC 27604

> Re: Highwoods Properties, Inc. Form 10-K for the year ended December 31, 2012 Filed February 12, 2013 File No. 001-13100

> > Highwoods Realty Limited Partnership Form 10-K for the year ended December 31, 2012 Filed February 12, 2013 File No. 000-21731

Dear Mr. Fritsch:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Michael McTiernan

Michael McTiernan Assistant Director

cc: Jeff Miller, Esq. (via e-mail)