



DIVISION OF
CORPORATION FINANCE

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

June 12, 2023

Brendan Maiorana
Chief Financial Officer
Highwoods Properties, Inc.
Highwoods Realty Limited Partnership
150 Fayetteville Street
Suite 1400
Raleigh, NC 27601

Re: Highwood Properties, Inc.
Highwoods Realty Limited Partnership
Form 10-Q for the quarterly period ended March 31, 2023
File No. 001-13100
File No. 000-21731

Dear Brendan Maiorana:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction