

Mail Stop 4561
April 4, 2006

Mr. Mitchell E. Hersh
President and Chief Executive Officer
Mack-Cali Realty Corporation
11 Commerce Drive
Cranford, NJ 07016

Re: Mack-Cali Realty Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed February 23, 2006
File No. 1-13274

Dear Mr. Hersh:

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

Sincerely,

Steven Jacobs
Accounting Branch Chief