

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

August 18, 2010

Mr. Barry Lefkowitz Mack-Cali Realty Corporation 343 Thornall Street Edison, NJ 08837-2206

Re: Mack-Cali Realty Corporation

Form 10-K for the year ended December 31, 2009

File No. 1-13274

Dear Mr. Lefkowitz:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody Accounting Branch Chief