



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

August 29, 2018

Via E-mail

David Smetana  
Chief Financial Officer  
Mack-Cali Realty Corporation  
Mack-Cali Realty, L.P.  
Harborside 3  
210 Hudson Street  
Suite 400  
Jersey City, New Jersey, 07311

**Re: Mack-Cali Realty Corporation  
Mack-Cali Realty, L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2017  
Filed February 21, 2018  
File No. 001-13274 and 333-57103-01  
Form 8-K filed May 2, 2018  
File No. 001-13274**

Dear Mr. Smetana:

We have reviewed your August 14, 2018 response to our comment letter 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 the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 8-K filed May 2, 2018

General

1. We note your response to comment two from our letter dated August 1, 2018 and that the NOI measures you present in your supplemental package exclude additional items from NOI as presented in your segment footnote. Please revise future exhibits to reconcile all

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NOI measures presented to the most directly comparable GAAP financial measure.  
Refer to Item 100(a) of Regulation G.

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.

You may contact Babette Cooper, Staff Accountant, at 202-551-3396 or me at 202-551-3295 if you have questions.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities