

January 28, 2008

Robert Telewicz  
Staff Accountant  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Mack-Cali Realty Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 21, 2007  
Form 10-Q for Quarterly Period Ended September 30, 2007  
Filed November 1, 2007  
File No. 001-13274**

Dear Mr. Telewicz:

On behalf of Mack-Cali Realty Corporation (the "Company"), in connection with the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2006 (the "Form 10-K") and the Company's Quarterly Report on Form 10-Q for the fiscal quarter ended September 30, 2007 (the "Form 10-Q," and together with the Form 10-K, the "Reports"), File No. 001-13274, I respectfully submit this letter in response to the comment by the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") contained in your letter dated January 24, 2008 (the "Comment Letter"). For convenience of reference, your comment is recited in bold face type and is followed by the Company's response thereto. Capitalized terms used herein and not defined shall have the meaning ascribed to such terms in the Reports.

**Form 10-K for the year ended December 31, 2006**

Item 2. Properties, page 19

- 1. We have considered your response to our prior comment 1. Based on the definition of "effective rent" provided in your response, we are unclear why this measure does not represent a Non-GAAP measure as defined in Item 10(e) of Regulation S-K. Revise your disclosure to comply with all the reconciliation and disclosure requirements of Item 10(e) of Regulation S-K or explain to us why no revisions are necessary.**

**Response:** The Company has considered the Staff's comment with regard to the Company's disclosure of "effective rent." In future filings, the Company will either refrain

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from including disclosure of "effective rent" or, if the Company includes a presentation of "effective rent," the Company will revise its disclosure to comply with all of the reconciliation and disclosure requirements of Item 10(e) of Regulation S-K.

On behalf of the Company, I hereby confirm that the Company acknowledges that:

- The Company is responsible for the adequacy and accuracy of the disclosure in its filings;
- Staff comments or changes to disclosure in response to comments do not foreclose the Commission from taking any action with respect to the filing; 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.

Should you have any questions or wish to discuss this matter further, please do not hesitate to contact me at 732-590-1000 or Blake Hornick at Seyfarth Shaw LLP at 212-218-3338.

Very truly yours,

/s/ Barry Lefkowitz  
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Barry Lefkowitz  
Executive Vice President and  
Chief Financial Officer  
Mack-Cali Realty Corporation

cc: Blake Hornick, Esq.  
Seyfarth Shaw LLP  
Fax: 917-344-1203