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VORNADO OPERATING CO
Form 15-15D
December 30, 2004

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

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION
12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE
REPORTS UNDER SECTION 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number 001-14525

VORNADO OPERATING COMPANY

(Exact name of registrant as specified in its charter)

210 Route 4 East, Paramus, New Jersey 07652

Tel: (201) 587-7721

(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

Common Stock, par value \$0.01 per share
Stock Purchase Right

(Title of each class of securities covered by this Form)

None

(Titles of all other classes of securities for which a duty to
file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule
provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)	☐	Rule 12h-3(b)(1)(i)	☒
Rule 12g-4(a)(1)(ii)	☐	Rule 12h-3(b)(1)(ii)	☐
Rule 12g-4(a)(2)(i)	☐	Rule 12h-3(b)(2)(i)	☐
Rule 12g-4(a)(2)(ii)	☐	Rule 12h-3(b)(2)(ii)	☐
		Rule 15d-6	☐

Approximate number of holders of record as of the certification or
notice 0

Pursuant to the requirements of the Securities Exchange Act of 1934
Vornado Operating Company has caused this certification/notice to be signed on
its behalf by the undersigned duly authorized person.

Date: December 30, 2004

By: /s/Joseph Macnow

Name: Joseph Macnow
Title: Executive Vice President
and Chief Financial Officer

Instruction: this form is required by Rules 12g-4, 12h-3 and 15d-6 of the
General Rules and Regulations under the Securities Exchange Act of 1934. The
registrant shall file with the Commission three copies of Form 15, one of which
shall be manually signed. It may be signed by an officer of the registrant, by

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counsel or by any other duly authorized person. The name and title of the person signing the form shall be typed or printed under the signature.

Persons who respond to the collection of information contained
In this form are not required to respond unless the form displays
a currently valid OMB control number.

SEC 2069 (09-03)