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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) <input type="checkbox"/>	Rule 12h-3(b) (1) (i) <input checked="" type="checkbox"/>
Rule 12g-4(a) (1) (ii) <input type="checkbox"/>	Rule 12h-3(b) (1) (ii) <input type="checkbox"/>
Rule 12g-4(a) (2) (i) <input type="checkbox"/>	Rule 12h-3(b) (2) (i) <input type="checkbox"/>
Rule 12g-4(a) (2) (ii) <input type="checkbox"/>	Rule 12h-3(b) (2) (ii) <input type="checkbox"/>
	Rule 15d-6 <input type="checkbox"/>

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)