

Exhibit 16



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2465

Office of FOIA Services

April 1, 2015

Mr. Richard Edelman
Empire State Building Associates LLC
608 N. Rios Ave.
Solana Beach, CA 92075

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 15-02304-FOIA

Dear Mr. Edelman:

This letter is in response to your request dated March 11, 2015, and received in this office on March 12, 2015, for the Case Closing Report in the matter of Empire State Realty Trust Inc.

We have been advised that the Case Closing Recommendation is the Case Closing Report for matters under inquiry (MUIs). Effective in February 2013, a separate Case Closing Report is not required to close a MUI, and in this matter a Case Closing Report was not produced. However, as we advised you in our March 11, 2015 response to your previous FOIA request, 15-00564-FOIA, the five (5) page Case Closing Recommendation is exempt from release under the FOIA pursuant to 5 U.S.C. § 552(b)(5), 17 CFR § 200(b)(5).

If you consider this response to be an adverse determination, you have the right to file an appeal with our General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5) and (6). Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should identify the requested records. The appeal may include facts and authorities you consider appropriate.

Send your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2465, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

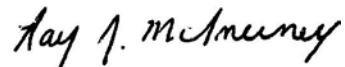
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If you have any questions, please contact Jason Luetkenhaus of my staff at luetkenhausj@sec.gov or (202) 551-8352. You may also contact me at foiapa@sec.gov or (202) 551-7900.

Sincerely,

A handwritten signature in black ink that reads "Ray J. McInerney". The signature is written in a cursive style with a large initial "R" and "M".

Ray J. McInerney
FOIA Branch Chief