

Mail Stop 4561

April 25, 2007

Mr. W. Edward Walter  
Executive Vice President and Chief Financial Officer  
Host Hotels & Resorts, Inc.  
6903 Rockledge Drive, Suite 1500  
Bethesda, MD 20817

**Re: Host Hotels & Resorts, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 27, 2007  
File No. 001-14625**

Dear Mr. Walter:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Accounting Branch Chief