



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

June 7, 2016

Via E-mail

Ms. Mona M. Gisler  
Chief Financial Officer  
Douglas Emmett, Inc.  
808 Wilshire Boulevard, Suite 200  
Santa Monica, CA 90401

**Re: Douglas Emmett, Inc.  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 19, 2016  
File No. 1-33106**

**Douglas Emmett, Inc.  
Form 10-Q for the quarterly period ended March 31, 2016  
Filed May 6, 2016  
File No. 1-33106**

Dear Ms. Gisler:

We have reviewed your response letter filed on May 25, 2016 and have the following additional comment.

Please respond to our comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to our comment, we may have additional comments.

Mona M. Gisler  
Douglas Emmett, Inc.  
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Form 10-Q for the quarterly period ended March 31, 2016

Notes to Consolidated Financial Statements

3. Investments in Real Estate, page 13

1. We note your response to our prior comment 1. It appears that you continue to consolidate the joint venture after you reduced your ownership interest to 30%. Please tell us how you determined it is appropriate to consolidate this joint venture after you reduced your ownership interest to 30%. Within your response, please reference the authoritative accounting literature management relied upon.

You may contact Howard Efron, Staff Accountant, at (202) 551-3439 or me at (202) 551-3295 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate & -  
Commodities