

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

November 5, 2010

Thomas Nolan, Jr.
President and Chief Operating Officer
The Howard Hughes Corporation
110 N. Wacker Dr.
Chicago, IL 60606

Re: The Howard Hughes Corporation

Amendment No. 3 to Registration Statement on Form 10-12B

Filed November 4, 2010 File No. 001-34856

Dear Mr. Nolan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Karen J. Garnett Assistant Director

cc: Matthew D. Bloch, Esq.

Weil Gotshal & Manges LLP Via *facsimile*: (212) 310-8007