Mail Stop 4561

September 11, 2007

## VIA U.S. MAIL AND FAX (312) 960-5475

Bernard Freibaum Executive Vice President and Chief Financial Officer General Growth Properties, Inc. 100 N. Wacker Drive Chicago, Illinois 60606

> Re: General Growth Properties, Inc. Form 10-K for Fiscal Year Ended December 31, 2006 Filed March 1, 2007 Form 10-Q for Quarterly Period Ended March 31, 2007 Filed May 9, 2007 File No. 1-11656

Dear Mr. Freibaum:

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

Sincerely,

Robert Telewicz Senior Staff Accountant