Mail Stop 3010

April 23, 2009

Via U.S. Mail and Facsimile 312.960.5995

Mr. Scott Nelson Vice President Accounting/Finance General Growth Properties, Inc. 110 N. Wacker Drive Chicago, IL 60606

Re: General Growth Properties, Inc. Form 8-K for Event Reported October 21, 2008 Filed October 27, 2008 File No. 001-11656

Dear Mr. Nelson:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody Accounting Branch Chief