June 17, 2009

Via U.S. Mail and Facsimile 312.960.5475

Mr. Edmund Hoyt Senior Vice President and Chief Financial Officer General Growth Properties, Inc. 110 N. Wacker Drive Chicago, IL 60606

Re: General Growth Properties, Inc.

Form 10-K for the fiscal year ended December 31, 2008

Filed February 27, 2009

File No. 1-11656

Dear Mr. Hoyt:

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

Sincerely,

Kevin Woody Accounting Branch Chief