



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2014

VIA E-Mail

Mr. Brian D. Lawson  
Chief Financial Officer  
Brookfield Asset Management, Inc.  
Brookfield Place  
P.O. Box 762  
181 Bay Street, Suite 330  
Toronto, Ontario, Canada M5J 2T3

**Re: Brookfield Asset Management, Inc.  
Form 40-F for the year ended December 31, 2012 and 2011  
Filed on April 2, 2013 and March 29, 2012  
File No. 033-97038**

Dear Mr. Brian D. Lawson:

We have completed our review of your filings on November 24, 2014. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Eric McPhee

Eric McPhee  
Senior Accountant