



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

February 23, 2017

VIA E-MAIL

Mr. Brian D. Lawson  
Chief Financial Officer  
Brookfield Asset Management, Inc.  
P.O. Box 762  
Brookfield Place  
181 Bay Street, Suite 300  
Toronto, Ontario, Canada M5J 2T3

**Re: Brookfield Asset Management, Inc.  
Form 40-F for the year ended December 31, 2015  
Filed March 31, 2016  
File No. 033-97038**

Dear Mr. Lawson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities