



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2025

Nicholas Goodman  
President and Chief Financial Officer  
Brookfield Corporation  
Brookfield Place  
181 Bay Street, Suite 100  
Toronto, Ontario, Canada M5J 2T3

**Re: Brookfield Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2024**  
**File No. 001-15160**

Dear Nicholas Goodman:

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,

Division of Corporation Finance  
Office of Real Estate & Construction