



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

April 19, 2018

Via E-Mail

Elizabeth A. Abdoo, Esq.  
Executive Vice President, Secretary and General Counsel  
Host Hotels & Resorts, L.P.  
6903 Rockledge Drive, Suite 1500  
Bethesda, Maryland 20817

**Re: Host Hotels & Resorts, L.P.  
Registration Statement on Form S-3  
Filed April 12, 2018  
File No. 333-224247**

Dear Ms. Abdoo:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joshua Lobert, Staff Attorney, at (202) 551-7150 with any questions.

Sincerely,

/s/ Coy Garrison

Coy Garrison  
Special Counsel  
Office of Real Estate and  
Commodities

cc: Scott C. Herlihy, Esq.  
Latham & Watkins, LLP