

Mail Stop 3010

July 22, 2009

VIA USMAIL and FAX (416) 369-2301

Mr. Richard B. Clark  
Chief Executive Officer  
Brookfield Properties Corporation  
Brookfield Place  
181 Bay Street, Suite 330  
Toronto, Ontario, Canada M5J 2T3

**Re: Brookfield Properties Corporation  
Form 40-F for the fiscal year ended December 31, 2008  
Filed March 31, 2009  
File No. 001-14916**

Dear Mr. Clark:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Sonia G. Barros  
Special Counsel