



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 15, 2010

*By U.S. Mail and facsimile to (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 year ended December 31, 2009**  
**File No. 001-14916**

Dear Mr. Clark:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe  
Branch Chief