



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2013

VIA E-Mail

Mr. Bryan K. Davis  
Chief Financial Officer  
Brookfield Office Properties, Inc.  
Brookfield Place  
181 Bay Street, Suite 330  
Toronto, Ontario, Canada M5J 2T3

**Re: Brookfield Office Properties, Inc.**  
**Form 40-F for the year ended December 31, 2011**  
**Filed on March 30, 2012**  
**File No. 001-14916**

Dear Mr. Bryan K. Davis:

We completed our review of your Form 40-F filing on September 24, 2013. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jessica Barberich

Jessica Barberich  
Assistant Chief Accountant