

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

April 3, 2024

Peter D. Seymour Chief Financial Officer Douglas Emmett, Inc. 1299 Ocean Avenue, Suite 1000 Santa Monica, CA 90401

> Re: Douglas Emmett, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-33106

Dear Peter D. Seymour:

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