



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2013

Via E-mail

Mr. Michael Berman  
Chief Financial Officer  
General Growth Properties, Inc.  
110 N. Wacker Dr.  
Chicago, IL 60606

**Re: General Growth Properties, Inc.  
Form 10-K for the fiscal year ended December 31, 2012  
Filed February 28, 2013  
File No. 1-34948**

Dear Mr. Berman:

We have reviewed your response letter filed on July 31, 2013 and have the following additional comments.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the fiscal year ended December 31, 2012

Financial Statements

Note 3 Summary of Significant Accounting Policies

Acquisitions of Operating Properties, page F-15

1. We note your response to comment 3. Please additionally provide us with a summary, which includes quantitative details, to help us to understand how common below-market renewal options are relative to overall population and what percentage of those leases resulted in your reaching a conclusion that exercise was reasonably assured. In your response, please tell us whether or not you rely on thresholds to make the determination that exercise of such renewal options are assured and what those thresholds are.

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Note 12 Equity and Redeemable Noncontrolling Interests, page F-43

2. We note your response to comment 5. Please additionally tell us the circumstance(s)/event(s) which could lead to the redemption of the non-controlling interests where the company is not solely in control.

You may contact Howard Efron, Staff Accountant, at (202) 551-3439 or me at (202) 551-3629 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Kevin Woody

Kevin Woody  
Branch Chief