



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

April 6, 2017

Via E-mail

Mr. Michael B. Berman
Chief Financial Officer
GGP, Inc.
110 N. Wacker Drive
Chicago, IL 60606

Re: GGP, Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed February 22, 2017
File No. 001-34948

Dear Mr. Berman:

We have completed our review of your filings. 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,

/s/ Wilson K. Lee

Wilson K. Lee
Senior Staff Accountant
Office of Real Estate and
Commodities