



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

DIVISION OF
CORPORATION FINANCE

November 5, 2010

Thomas Nolan, Jr.
President and Chief Operating Officer
The Howard Hughes Corporation
110 N. Wacker Dr.
Chicago, IL 60606

**Re: The Howard Hughes Corporation
Amendment No. 3 to Registration Statement on Form 10-12B
Filed November 4, 2010
File No. 001-34856**

Dear Mr. Nolan:

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

Sincerely,

Karen J. Garnett
Assistant Director

cc: Matthew D. Bloch, Esq.
Weil Gotshal & Manges LLP
Via *facsimile*: (212) 310-8007