

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

May 13, 2015

<u>Via E-mail</u>
Andrew C. Richardson
Chief Financial Officer
The Howard Hughes Corporation
13355 Noel Road, 22nd Floor
Dallas, TX 75204

Re: The Howard Hughes Corporation

Form 10-K for Fiscal Year Ended December 31, 2014

Filed March 2, 2015 File No. 001-34856

Dear Mr. Richardson:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment 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/ Kevin Woody

Kevin Woody Accounting Branch Chief