



DIVISION OF
CORPORATION FINANCE

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

June 9, 2025

Bryan Davis
Chief Financial Officer
Brookfield Property Partners L.P.
73 Front Street , 5th Floor
Hamilton , HM 12
Bermuda

Re: Brookfield Property Partners L.P.
Form 20-F for the year ended December 31, 2024
Filed March 21, 2025
File No. 001-35505

Dear Bryan Davis:

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