



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 2, 2018

Via E-Mail

Josh Zinn  
Chief Financial Officer  
Brookfield Finance LLC  
Brookfield Place  
250 Vesey Street, 15<sup>th</sup> Floor  
New York, New York 10281

**Re: Brookfield Finance LLC  
Registration Statement on Form F-3  
Filed April 24, 2018  
File No. 333-224415**

Dear Mr. Zinn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joshua Lobert, Staff Attorney, at (202) 551-7150 with any questions.

Sincerely,

/s/ Coy Garrison

Coy Garrison  
Special Counsel  
Office of Real Estate and  
Commodities

cc: Mile T. Kurta, Esq.  
Torys LLP