



DIVISION OF
CORPORATION FINANCE

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

August 24, 2023

A.J. Silber
Managing Director
Brookfield Business Corporation
250 Vesey Street, 15th Floor
New York, NY 10281

Re: Brookfield Business Corporation
Form 20-F for the year ended December 31, 2022
Filed March 17, 2023
File No. 001-41313

Dear A.J. Silber:

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