

Mail Stop 4561

January 11, 2007

Mr. John Bucksbaum
Chief Executive Officer
The Rouse Company LP
10275 Little Patuxent Parkway
Columbia, MD 21044

**Re: The Rouse Company LP
Form 10-K for Fiscal Year Ended December 31, 2005
Filed April 18, 2006
File No. 0-01743**

Dear Mr. Bucksbaum:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant