



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

May 22, 2017

Via E-mail

Matthew Ostrower

Executive Vice President, Chief Financial Officer and Treasurer

DDR Corp.

3300 Enterprise Parkway

Beachwood, OH 44122

**Re: DDR Corp.
Form 10-K for Fiscal Year Ended
December 31, 2016
Filed February 21, 2017
Form 8-K
Filed February 14, 2017
File No. 001-11690**

Dear Mr. Ostrower:

We have completed our review of your filings. 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,

/s/ Wilson K. Lee

Wilson K. Lee
Senior Staff Accountant
Office of Real Estate and
Commodities