

Mail Stop 4561

September 11, 2007

VIA U.S. MAIL AND FAX (312) 960-5475

Bernard Freibaum
Executive Vice President and Chief Financial Officer
General Growth Properties, Inc.
100 N. Wacker Drive
Chicago, Illinois 60606

**Re: General Growth Properties, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 1, 2007
Form 10-Q for Quarterly Period Ended
March 31, 2007
Filed May 9, 2007
File No. 1-11656**

Dear Mr. Freibaum:

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

Sincerely,

Robert Telewicz
Senior Staff Accountant