

Mail Stop 4561

August 18, 2008

Via U.S. Mail and Facsimile 312.960.5475

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

**Re: General Growth Properties, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 26, 2008  
File No. 001-11656**

Dear Mr. Freibaum:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief