

Mail Stop 3010

April 23, 2009

Via U.S. Mail and Facsimile 312.960.5995

Mr. Scott Nelson
Vice President Accounting/Finance
General Growth Properties, Inc.
110 N. Wacker Drive
Chicago, IL 60606

**Re: General Growth Properties, Inc.
Form 8-K for Event Reported October 21, 2008
Filed October 27, 2008
File No. 001-11656**

Dear Mr. Nelson:

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

Sincerely,

Kevin Woody
Accounting Branch Chief