

Mail Stop 3010

June 17, 2009

Via U.S. Mail and Facsimile 312.960.5475

Mr. Edmund Hoyt
Senior 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 the fiscal year ended December 31, 2008
Filed February 27, 2009
File No. 1-11656**

Dear Mr. Hoyt:

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

Sincerely,

Kevin Woody
Accounting Branch Chief