



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

DIVISION OF
CORPORATION FINANCE

April 27, 2011

Larry K. Harvey
Chief Financial Officer
Host Hotels & Resorts, Inc.
Host Hotels & Resorts, L.P.
6903 Rockledge Drive
Suite 1500
Bethesda, MD 20817

**Re: Host Hotels & Resorts, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2010
Filed February 24, 2011
File No. 001-14625**

**Host Hotels & Resorts, L.P.
File No. 333-55807**

Dear Mr. Harvey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Branch Chief