

**Scott C. Herlihy**  
Direct Dial: (202) 637-2277  
scott.herlihy@lw.com

555 Eleventh Street, N.W., Suite 1000  
Washington, D.C. 20004-1304  
Tel: +202.637.2200 Fax: +202.637.2201  
www.lw.com

## LATHAM & WATKINS LLP

September 25, 2007

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street N.E.  
Washington, D.C. 20549

Attention: Jennifer Gowetski

**Re: Host Hotels & Resorts, Inc.  
Definitive 14A  
Filed April 10, 2007  
File Number: 001-14625**

Dear Ms. Gowetski

On behalf of Host Hotels & Resorts, Inc. (the "Registrant"), we are submitting this letter in response to the Staff's comments concerning the Definitive 14A referenced above as set forth in its letter dated August 21, 2007 (the "Comment Letter"). As a follow-up to our telephone conversation on September 21, 2007, this letter confirms the Registrant's intention to file its response to the Comment Letter by October 19, 2007.

We appreciate the Staff's time and attention to this matter. If you have any questions or comments or require further information, please do not hesitate to telephone the undersigned at (202) 637-2277.

Very truly yours,

/s/ Scott C. Herlihy

Scott C. Herlihy  
of LATHAM & WATKINS LLP

cc: Elizabeth A. Abdoo, Esq.

### FIRM / AFFILIATE OFFICES

Barcelona	New Jersey
Brussels	New York
Chicago	Northern Virginia
Frankfurt	Orange County
Hamburg	Paris
Hong Kong	San Diego
London	San Francisco
Los Angeles	Shanghai
Madrid	Silicon Valley
Milan	Singapore
Moscow	Tokyo
Munich	Washington, D.C.