Mr. Larry K. Harvey Chief Financial Officer of GP of: Host Hotels & Resorts, LP 6903 Rockledge Drive, Suite 1500 Bethesda, Maryland 20817

Re: Host Hotels & Resorts, LP

Form 10-K for the year ended December 31, 2008

File No. 333-55807

Dear Mr. Harvey:

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

Sincerely,

Kevin Woody Branch Chief