

April 19, 2021

James Risoleo
Chief Executive Officer
HOST HOTELS & RESORTS L.P.
4747 Bethesda Ave.
Suite 1300
Bethesda, MD 20814

RESORTS L.P.

2021

Re: HOST HOTELS &

Form S-3
Filed April 15,

File No. 333-255255

Dear Mr. Risoleo :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

Shagufa R. Hossain,

cc:

Esq.