

HOST HOTELS & RESORTS, INC.

Form 8-K

February 24, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): February 24, 2011

**HOST HOTELS & RESORTS, INC.**

(Exact name of registrant as specified in its charter)

**Maryland**  
(State or other jurisdiction

of incorporation)

**001-14625**  
(Commission

File Number)

**53-0085950**  
(IRS Employer

Identification Number)

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**6903 Rockledge Drive, Suite 1500**

**Bethesda, Maryland**  
(Address of principal executive offices)

**(240) 744-1000**

**20817**  
(Zip Code)

(Registrant's telephone number, including area code)

**Not applicable**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ..  Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ..  Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ..  Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ..  Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01. Other Events.**

Host Hotels & Resorts, Inc. is filing as Exhibit 99.1 (which is incorporated by reference herein) a description of the material U.S. federal income tax considerations relating to the taxation of Host as a real estate investment trust for federal income tax purposes and the ownership and disposition of Host stock. This description contained in Exhibit 99.1 replaces and supersedes prior descriptions of the federal income tax treatment of Host and its stockholders to the extent that they are inconsistent with the description contained in this Form 8-K.

**Item 9.01. Financial Statements and Exhibits.**

(a) Not applicable.

(b) Not applicable.

(c) Not applicable.

(d) Exhibits.

**Exhibit  
Number**

**Description**

99.1            Material Federal Income Tax Considerations

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

HOST HOTELS & RESORTS, INC.

By: /s/ BRIAN G. MACNAMARA  
Name: **Brian G. Macnamara**  
Title: **Senior Vice President and  
Corporate Controller**

Date: February 24, 2011

EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Description</b>
99.1	Material Federal Income Tax Considerations