

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1
to
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933



Howard Hughes Holdings Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-41779
(Commission
File Number)

93-1869991
(IRS Employer
Identification No.)

9950 Woodloch Forest Drive, Suite 1100
The Woodlands, Texas 77380
(Address of principal executive offices)

Registrant's telephone number, including area code: (281) 929-7700

Howard Hughes Holdings Inc. 2020 Equity Incentive Plan
(Full title of the plan)

David O'Reilly
Chief Executive Officer
Howard Hughes Holdings Inc.
9950 Woodloch Forest Drive, Suite 1100
The Woodlands, Texas 77380
(Name and address of agent for service)

(281) 929-7700
(Telephone number, including area code, of agent for service)

Copies to:

Richard M. Brand
Gregory P. Patti
Cadwalader, Wickersham & Taft
200 Liberty Street
New York, New York 10281
(212) 504-6000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 relates to the following registration statement (the “Registration Statement”) filed with the Securities and Exchange Commission on August 11, 2023 by Howard Hughes Holdings Inc. (the “Company”):

- Registration Statement filed on Form S-8, File No. 333-273945, registering 1,350,000 shares of common stock, par value \$0.01, for issuance under The Howard Hughes Corporation 2020 Equity Incentive Plan.

This Post-Effective Amendment No. 1 to the Registration Statement is being filed solely for the purpose of filing an additional Consent of the Independent Registered Public Accounting Firm. All other portions of the Registration Statement, as previously filed, remain unchanged.

ITEM 8. EXHIBITS

| Exhibit Number | Description |
|---------------------------|--|
| 4.1 | The Howard Hughes Corporation 2020 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to The Howard Hughes Corporation’s Form 8-K, filed May 20, 2020) |
| 5.1* | Opinion of Cadwalader, Wickersham & Taft LLP. |
| 23.1* | Consent of KPMG LLP, Independent Registered Public Accounting Firm, dated August 11, 2023. |
| 23.2** | Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm, dated December 12, 2023. |
| 23.3* | Consent of Cadwalader, Wickersham & Taft LLP (included in Exhibit 5.1 to this Registration Statement). |
| 24.1* | Power of Attorney (included on the signature pages hereto). |
| 107* | Filing Fee Table |

* Indicates exhibits previously filed.

** Indicates exhibits filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in The Woodlands Township, State of Texas, December 12, 2023.

HOWARD HUGHES HOLDINGS INC.

By: /s/ DAVID O'REILLY

Name: David O'Reilly

Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the following capacities and on the date hereof.

| Signature | Title |
|---|---|
| <u>/s/ DAVID O'REILLY</u> David O'Reilly | Chief Executive Officer and Director (Principal Executive Officer) |
| <u>/s/ CARLOS OLEA</u> Carlos Olea | Chief Financial Officer (Principal Financial and Accounting Officer) |
| * | |
| <u>William Ackman</u> | Director (Chairman of the Board) |
| * | |
| <u>David Eun</u> | Director |
| * | |
| <u>Adam Flatto</u> | Director |
| * | |
| <u>Beth Kaplan</u> | Director |
| * | |
| <u>Allen Model</u> | Director |
| * | |
| <u>R. Scot Sellers</u> | Director |
| * | |
| <u>Steven Shepsman</u> | Director |
| * | |
| <u>Mary Ann Tighe</u> | Director |
| * | |
| <u>Anthony Williams</u> | Director |

*By: /s/ DAVID O'REILLY

David O'Reilly
Attorney-in-fact

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Post-Effective Amendment No. 1 to Form S-8 No. 333-273945) pertaining to the Howard Hughes Holdings Inc. 2020 Equity Incentive Plan of our report dated February 27, 2023, with respect to the consolidated financial statements and schedule of The Howard Hughes Corporation as of December 31, 2021 and for each of the two years ended December 31, 2021 included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP
Houston, Texas
December 12, 2023
