

June 4, 2012

VIA EDGAR

Mr. Daniel L. Gordon  
Division of Corporation Finance  
Securities and Exchange Commission  
Mail Stop 4561  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Simon Property Group, Inc.  
Simon Property Group, L.P.  
Form 10-K for the Year Ended December 31, 2011  
Filed February 28, 2012 and March 2, 2012  
File Nos. 1-14469 and 333-11491**

Dear Mr. Gordon:

This letter responds to your letter dated May 25, 2012 with respect to the periodic reports noted above. For the sake of convenience, we have reproduced your comments below with our responses following each comment. Unless the context requires otherwise, the words “we,” “our” and “us” in our responses refer to Simon Property Group, Inc. and its subsidiaries. “Simon Property” refers specifically to Simon Property Group, Inc. and the “Operating Partnership” refers specifically to Simon Property Group, L.P.

**Form 10-K for the Year Ended December 31, 2011**

**Management’s Discussion and Analysis of Financial Condition and Results of Operations, page 77**

**1. Comment: We note your response to comment 5 of our letter dated May 2, 2012 and reissue that comment in part. In future Exchange Act period reports, please include disclosure of your tenant allowances broken out separately for new leases and renewed leases. Please provide such disclosure on a square foot basis.**

In future filings, we will disclose average tenant allowances related to new leases for our consolidated properties on a per square foot basis for tenant openings during the comparative reporting periods. Please note that tenant allowances on renewed leases are not significant.

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As you requested in your letter, the undersigned, on behalf of Simon Property and the Operating Partnership acknowledges that:

- the companies are responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the companies may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If I can be of assistance in answering any additional questions in connection with this response, please call me at (317) 685-7363 or in my absence, James M. Barkley at (317) 263-7083.

Very truly yours,

/s/ Stephen E. Sterrett  
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Stephen E. Sterrett  
Senior Executive Vice President  
and Chief Financial Officer

cc: James M. Barkley, Esq.  
Eric McPhee