

June 21, 2022

Brian J. McDade
Chief Financial Officer
Simon Property Group, Inc.
225 West Washington Street
Indianapolis, IN 46204

Group, Inc.

Group, L.P.

fiscal year ended December 31, 2021

2022

and 001-36110

Re: Simon Property

Simon Property

Form 10-K for

Filed February 24,

File Nos. 001-14469

Dear Mr. McDade:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction