

October 25, 2021

Brian McDade
Chief Financial Officer
SIMON PROPERTY GROUP INC /DE/
SIMON PROPERTY GROUP, L.P.
225 West Washington Street
Indianapolis, Indiana 46204

GROUP INC /DE/

GROUP, L.P.

year ended December 31, 2020

25, 2021

and 001-36110

Re: SIMON PROPERTY

SIMON PROPERTY

Form 10-K for the

Filed on February

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