



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

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

**Re: SIMON PROPERTY GROUP INC /DE/  
SIMON PROPERTY GROUP, L.P.  
Form 10-K for the year ended December 31, 2020  
Filed on February 25, 2021  
File Nos. 001-14469 and 001-36110**

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