



DIVISION OF
CORPORATION FINANCE

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

February 12, 2021

Steven Fivel
General Counsel
Simon Property Group Acquisition Holdings, Inc.
225 West Washington Street
Indianapolis, Indiana 46204

**Re: Simon Property Group Acquisition Holdings, Inc.
Amendment No. 2 to Form S-1 filed February 8, 2021
File No. 333-252586**

Dear Mr. Fivel:

We have reviewed your registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to our comment, we may have additional comments.

Amendment No. 2 to Form S-1 filed February 8, 2021

Our warrant agreement designates the courts of the City of New York,...., page 57

1. In the second paragraph you indicate that the warrant agreement provision does not apply to the Securities Act or the Exchange Act. We note that the second full paragraph on page 134 does not contain any exclusions. Finally, Section 9.3 of Exhibit 4.4 (Form of Warrant Agreement), excludes the Exchange Act. Please revise so that the disclosure and the Exhibit are consistent. We may have additional comments.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

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You may contact William Demarest at 202-551-3432 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters. Please contact Todd Schiffman at 202-551-3491 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction