



DIVISION OF
CORPORATION FINANCE

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

January 25, 2021

Steven Fivel
General Counsel and Secretary
Taubman Centers, Inc.
c/o Simon Property Group, Inc.
225 West Washington St.
Indianapolis, IN 46204

Re: Taubman Centers, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 25, 2020
File No. 001-11530

Dear Mr. Fivel:

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